

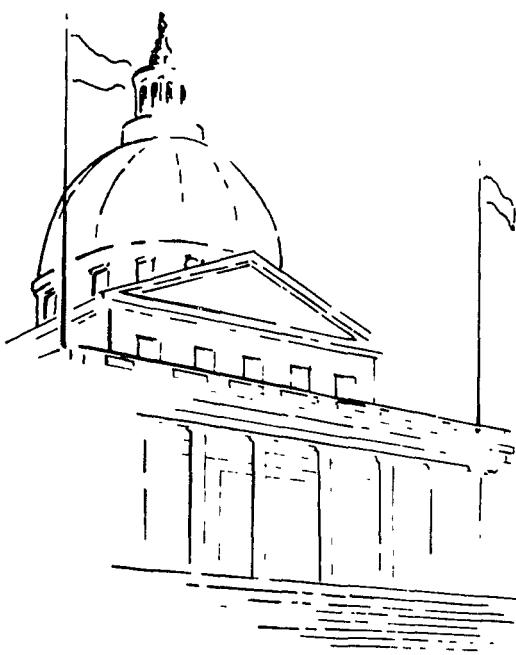
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GOVERNMENT FINANCES/GF67 NO. 2

CITY GOVERNMENT FINANCES IN 1966-67



U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS



CITY GOVERNMENT FINANCES IN 1966-67



U.S. DEPARTMENT OF COMMERCE

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Contents

	Page
Introduction.....	1
Table:	
1. --Summary of City Government Finances: 1966-67 and Prior Periods.....	5
2. --Finances of City-Operated Utilities: 1966-67.....	6
3. --Selected City Finance Items, by Population-Size Groups: 1966-67	7
4. --Per Capita Amounts of Selected City Finance Items, by Population-Size Groups: 1966-67.....	8
5. --Finances of Individual Cities and Selected Urban Towns and Townships of over 50,000: 1966-67.....	9
6. --Finances of the 43 Largest Cities, in Detail: 1966-67	56
7. --Operating Statements--Utilities Operated by the 43 Largest Cities: 1966-67	68
Definitions of Selected Terms.....	71

Introduction

Revenue of all city governments during fiscal 1966-67, totaled \$24.2 billion, as against \$21.9 billion in 1965-66.

Total revenue consists of all revenue received from external sources by the city corporations and their dependent municipal agencies, including any city-operated utilities and employee-retirement systems. General revenue--i.e., revenue excluding utility and employee-retirement amounts--was \$19.2 billion in fiscal 1966-67, compared with \$17.3 billion the previous year.

City expenditure totaled \$24.3 billion in 1966-67, as against \$22.4 billion in 1965-66. General expenditure--i.e., spending other than for utility and employee-retirement purposes--totaled \$19.2 billion in 1966-67.

National totals on the finances of cities are presented in tables 1 and 2. Amounts shown pertain to municipal fiscal years which closed within the 12 months ended June 30 of the later year specified.

Table 3 shows a distribution of financial amounts by city size groups, based on the 1960 Census of Population and 1962 Census of Governments.¹ Per capita amounts, by city size groups, appear in table 4.

GENERAL REVENUE

City-imposed taxes yielded \$10.4 billion in fiscal 1966-67 or more than half of all general revenue of city governments. Property taxation continued as the predominant revenue source supplying \$7.3 billion. Other municipal tax amounts, as shown in table 1, consisted of approximately \$1.0 billion from general sales and gross receipts taxes, \$675 million from selective sales taxes, and \$1.5 billion from licenses and miscellaneous other taxes.

Municipalities received about \$4.0 billion from State governments in fiscal 1966-67. This, together with lesser sums received directly from the Federal Government and from other local governments (mainly counties), made the total

¹Size-class distributions of municipal governments, together with related population figures, are shown nationally and for States and metropolitan areas in the Volume 1 report of the periodic Census of Governments. (See Governmental Organization, Vol. 1 of the 1962 Census and the 1967 Census of Governments.)

of city intergovernmental revenue \$5.1 billion, or more than one-fourth of general revenue from all sources.

Sources other than taxes and intergovernmental revenue supplied \$3.7 billion of municipal general revenue in fiscal 1966-67. This amount included \$2.2 billion from current charges (other than for utility services, classed separately as utility revenue).

GENERAL EXPENDITURE

As indicated by table 1, education takes a larger share of city expenditure than any other function, even though most of this spending is by the small fraction of municipal governments (including New York City and some other very large units) that directly administer local public schools. In most cities, public schools are administered by independent school districts, for which financial data are not included in this report.

Following is a summary functional distribution of municipal governments' general expenditure in fiscal 1966-67:

Function	Amount (millions of dollars)	Per- cent	Per capita amount (dollars)
Total general expenditure.....	19,172	100.0	164.75
Education.....	3,120	16.3	26.81
Police protection.....	2,042	10.7	17.55
Highways.....	2,013	10.5	17.30
Fire protection.....	1,294	6.7	11.12
Sewerage.....	1,124	5.9	9.66
Public welfare.....	1,270	6.6	10.91
Hospitals.....	1,038	5.4	8.92
Parks and recreation...	913	4.8	7.85
Sanitation other than sewerage.....	797	4.2	6.85
Housing and urban renewal.....	861	4.5	7.40
Interest on general debt.....	735	3.8	6.32
General control.....	540	2.8	4.64
Financial administra-tion.....	328	1.7	2.82
General public buildings.....	312	1.6	2.68
All other functions....	2,784	14.5	23.93

Table 1 shows annual functional expenditures for 1966-67 and selected previous years, with distributions indicating capital outlay amounts separately for several major functions.

EXPENDITURE BY CHARACTER AND OBJECT

About two-thirds of all municipal expenditure in fiscal 1966-67 (including amounts for utility and insurance-trust purposes as well as general government purposes) was for current operation. Expenditure of this nature amounted to \$16.2 billion.

Capital outlay--mostly for construction, but also including spending for equipment and the purchase of land and existing structures--amounted to \$5.2 billion, or nearly one-fourth of all municipal expenditures.

Payments of interest on debt (including utility as well as general municipal debt) amounted to \$1.1 billion, insurance benefits and repayments were \$781 million, and intergovernmental expenditure amounted to \$314 million. Cash assistance payments totaled \$750 million.

Expenditure for personal services amounted to \$10.6 billion in fiscal 1966-67, or about 44 percent of all municipal expenditure. Personal service costs are mainly for current operation but include also some amounts for personnel engaged in construction work.

INDEBTEDNESS AND DEBT TRANSACTIONS

At the end of fiscal 1966-67, municipal indebtedness totaled \$35.4 billion, or 5 percent more than a year earlier. The debt total included \$19.6 billion of long-term indebtedness pledging the cities' full faith and credit, \$12.5 billion of nonguaranteed long-term debt, and \$3.2 billion of short-term debt.

During fiscal 1966-67, municipalities issued about \$3.2 billion of long-term debt, including more than \$700 million for utility purposes. Their retirement of long-term debt during this fiscal year totaled \$2.1 billion, including more than \$600 million of utility indebtedness.

CASH AND SECURITY HOLDINGS

Financial holdings of municipalities amounted to \$21.1 billion at the end of fiscal 1966-67. Of this sum, \$9.0 billion represented employee-retirement system holdings, \$2.5 billion was held as offsets to long-term debt, \$2.8 billion consisted of the proceeds of bond issues held

pending disbursement, \$71 million comprised unemployment compensation balances of Washington, D.C., and the remaining \$6.8 billion represented holdings of all other city funds, including public trust and investment funds.

CITY UTILITIES AND LIQUOR STORES

Municipal governments commonly operate water supply systems and some of them also operate other utilities--electric power, gas supply, and local transit systems. Financial data for these various types of utilities are shown in table 2. In a few States, certain municipal governments also have liquor store systems. Summary figures for these undertakings appear in table 1.

City utility revenue in fiscal 1966-67 totaled \$4.2 billion, including \$1.8 billion for water supply systems and \$1.6 billion for electric power systems. Utility expenditure amounted to \$4.3 billion, of which \$2.7 billion was for current operation, \$1.3 billion was capital outlay, and the other \$384 million was interest on utility debt.

Municipal indebtedness for utilities at the end of the fiscal year amounted to \$11.4 billion, or nearly one-third of all city debt outstanding.

FINANCES OF MUNICIPAL EMPLOYEE-RETIREMENT SYSTEMS

Municipal revenue in 1966-67 included employee-retirement revenue of \$664 million, consisting of employee contributions and the earnings on retirement system investments. In addition, these retirement systems received \$810 million of employer contributions from their parent municipalities (including \$21 million of State payments for this purpose).

Benefits and withdrawals paid by municipal retirement systems in 1966-67 totaled \$774 million, and their financial assets at the end of the fiscal year amounted to \$9.0 billion, as shown in table 1.

The foregoing figures pertain only to municipally administered employee-retirement systems. They do not include amounts for State-administered systems--some of which provide coverage for municipal employees--nor for the Federal program of Old Age, Survivors, Disability, and Health Insurance. Employer payments by participating cities to such other retirement programs are included here as a part of municipal general expenditure for current operation.

SIZE-GROUP STATISTICS

Financial statistics for various population-size groups of municipal governments appear in tables 3 and 4. It should especially be noted that the figures for cities of less than 50,000 represent estimates based on a limited sample. Amounts shown for detailed financial categories are likely to involve a considerable degree of sampling variation.

As will be evident from the functional detail in tables 3 and 4, the relative financial scale of cities in the several size groups is strongly affected by variations in the scope of municipal government responsibilities. In 9 of the 43 cities of over 300,000 population, public schools are operated by the municipal corporation rather than by an independent school district, as is far more commonly the case. Furthermore, 11 of these 43 largest municipalities (including 7 of the 17 cities with 500,000 to 1 million inhabitants) are in effect composite city-county governments. Nearly all smaller municipalities, on the other hand, are located in areas which are served also by a separate county government.

INDIVIDUAL CITY DATA

Financial statistics for each of the 310 cities having at least 50,000 inhabitants in 1960 are presented in table 5. The cities are arranged alphabetically by States. Any intercity comparisons based upon these figures should be made with caution, and with due recognition of variations that exist among urban areas in the relative role of the municipal corporation, as discussed below under "Coverage and Limitations of Data."

Table 5 also supplies data for major town and township governments in certain States where such governments are similar to cities in organization and local services provided. These governments can be distinguished from municipalities, in table 5, by the fact that their designation in each instance includes the term "town" (for Connecticut and Massachusetts units) or "township" (for New Jersey and Pennsylvania units). The municipal aggregates presented in tables 1 to 4, however, include no amounts for township (or "town") governments.

Table 6 provides a more detailed array of financial information for each of the 43 municipalities having at least 300,000 inhabitants in 1960. Operating statements for utility systems operated by these city corporations are shown in table 7.

COVERAGE AND LIMITATIONS OF DATA

Data in this report relate only to municipal corporations and their dependent agencies, and do not include amounts for other local governments overlying city areas. Therefore, expenditure figures here for "education" do not include spending by the separate school districts which administer public schools within most municipal areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree, also have an important effect upon reported amounts of city expenditure, revenue, and debt.

Table 5 shows the population of each of the cities reported individually, as found by the 1960 Census of Population. In the annual Census Bureau "Compendium" reports on city finances for 1960 through 1963, per capita figures were presented for the individual cities. However, because the various cities have differed considerably in rate of population change since 1960 and more recent population figures are not available, this report does not include per capita figures for individual municipalities.² As indicated above, 1960 population figures were used to derive the size-group statistics presented in tables 3 and 4.

The 1966-67 fiscal years reported are those which closed in the 12 months ended June 30, 1967. A majority of municipalities end their fiscal years on December 31; the next most common financial period is the 12 months ending June 30.

The sample for this annual survey was designed to yield all-city aggregates which, for selected major items, would be subject to sampling variability of approximately 1 percent; but greater variability than this is likely to apply to the aggregates for certain financial categories. The amounts given separately for cities of less than 50,000 in tables 3 and 4 are subject to relatively high sampling variation. Figures appearing for minor components have been included only to indicate the composition of larger aggregations.

²Current Population Reports, Series P-25, No. 378, issued in November 1967, supplies estimates of the population of the 72 largest standard metropolitan statistical areas ("SMSA's"), as of July 1, 1966, including figures for each of the component county-type areas within those major SMSA's. Population figures appear in that report for 10 of the 43 largest cities--Baltimore, Denver, Honolulu, New Orleans, New York, Norfolk, Philadelphia, St. Louis, San Francisco, and Washington, D.C.--and also for several cities of lesser population.

Introduction

While the annual all-city aggregates reported in table 1 probably resemble the results of a complete enumeration, interpretation of apparent interyear changes must be made with due allowance for the estimated nature of the data.

The annual report, Governmental Finances in 1966-67, provides estimated nationwide financial aggregates covering other types of local governments as well as municipalities, together with State and Federal Government data.

RELATED REPORTS

Adjusted national totals of municipal government finances for the fiscal year 1966-67, together with State-by-State figures, size-class distributions, and selected data for individual municipalities of 10,000 inhabitants or more, will appear in Finances of Municipalities and Township Governments (Vol. 4, No. 4 of the 1967 Census of Governments), which is tentatively scheduled for publication in March 1969.

More detailed data on municipal employee-retirement systems and their finances, including figures for individual major systems, appear in the report, Employee-Retirement Systems of State and Local Governments (Vol. 6, No. 2 of the 1967 Census of Governments).

SOURCES OF DATA

For this report, information was requested from all municipalities that had at least 25,000 inhabitants in 1960, and from a stratified random sample of smaller municipal governments. For the 43 cities with 300,000 inhabitants or more and for a limited number of smaller cities, the basic data were compiled by Census Bureau representatives from official reports and records, with the advice and assistance of local officers and employees. Information for other cities was supplied by local officials in response to a mail canvass that involved the use of detailed census questionnaires. The mail reports were examined intensively, and followup correspondence was used to supplement and verify questionable figures.

Summary

5

Table 1.—SUMMARY OF CITY GOVERNMENT FINANCES: 1966-67 AND PRIOR PERIODS

(Dollar amounts in millions)

Item	1966-67	1965-66	1964-65	1963-64	1962-63	Percent increase or decrease(-) 1965-66 to 1966-67	Percent distribution, 1966-67
Revenue.....	24,151	21,865	20,318	18,889	17,494	10	(X)
General revenue.....	19,204	17,262	15,884	14,724	13,655	11	100.0
Intergovernmental revenue.....	5,083	4,140	3,534	3,178	2,829	23	26.5
From State government.....	3,962	3,255	2,745	2,475	2,242	22	20.6
From Federal Government.....	847	601	557	453	362	41	4.4
From local governments.....	274	284	232	250	225	-4	1.4
General revenue from own sources.....	14,121	13,122	12,350	11,546	10,826	8	73.5
Taxes.....	10,445	9,798	9,289	8,682	8,141	7	54.4
Property.....	7,269	6,879	6,537	6,188	5,884	6	37.9
Sales and gross receipts.....	1,673	1,770	1,795	1,611	1,417	-5	8.7
General.....	1,998	1,158	1,184	1,055	965	14	5.2
Selective.....	675	611	611	556	452	10	3.5
Other.....	2,1503	1,149	957	883	840	31	7.8
Charges and miscellaneous.....	3,676	3,324	3,061	2,864	2,685	11	19.1
Current charges.....	2,202	2,127	1,951	1,790	1,675	4	11.5
Interest earnings.....	375	308	267	220	180	23	2.0
Special assessments.....	306	351	329	321	300	-13	1.6
Sale of property.....	141	151	136	114	110	-7	0.7
Other and unallocable.....	648	388	377	419	420	67	3.4
Utility revenue.....	4,173	3,899	3,760	3,561	3,275	7	100.0
Water supply.....	1,809	1,715	1,651	1,572	1,462	5	43.4
Electric power.....	1,574	1,518	1,441	1,358	1,214	4	37.7
Transit.....	558	449	453	444	420	24	13.4
Gas supply.....	232	217	215	187	179	7	5.6
Liquor stores revenue.....	99	98	92	86	81	1	(X)
Insurance trust revenue.....	675	606	582	518	483	11	(X)
Employee retirement.....	664	595	572	508	473	12	(X)
Unemployment compensation (Washington, D.C.).....	11	11	10	10	10	-	(X)
Expenditure.....	24,339	22,372	20,680	19,368	17,841	9	100.0
Expenditure by character and object:							
Direct expenditure.....	24,024	22,104	20,425	19,182	17,655	9	98.7
Current operation.....	16,206	14,901	13,564	12,722	11,604	9	66.6
Capital outlay.....	5,168	4,948	4,750	4,519	4,270	4	21.2
Construction.....	3,931	3,935	3,808	3,612	3,370	-	16.2
Equipment.....	515	384	389	395	390	34	2.1
Land and existing structures.....	722	629	553	512	510	15	3.0
Assistance payments.....	750	587	530	462	408	28	3.1
Interest on debt.....	1,119	1,013	957	892	824	10	4.6
Insurance benefits and repayments.....	781	656	624	587	549	19	3.2
Intergovernmental expenditure.....	314	268	255	186	186	17	1.3
Exhibit: Total personal services.....	10,567	9,753	9,075	8,522	8,020	8	43.4
Expenditure by function:							
General expenditure.....	19,172	17,404	16,012	14,938	13,734	10	100.0
Capital outlay.....	3,900	3,603	3,494	3,320	3,121	8	20.3
Other.....	15,272	13,801	12,518	11,618	10,613	11	79.7
Education.....	3,120	2,747	2,489	2,262	2,033	14	16.3
Capital outlay.....	406	407	389	338	312	-	2.1
Other.....	2,714	2,340	2,100	1,924	1,721	16	14.2
Highways.....	2,013	1,885	1,807	1,739	1,670	7	10.5
Capital outlay.....	918	830	829	818	799	11	4.8
Other.....	1,095	1,056	978	921	872	4	5.7
Public welfare.....	1,270	1,049	527	823	709	21	6.6
Cash assistance payments.....	750	587	530	462	408	28	3.9
Other public welfare.....	520	462	396	361	301	13	2.7
Hospitals.....	1,038	977	906	859	772	6	5.4
Own hospitals.....	898	854	796	751	685	5	4.7
Capital outlay.....	81	77	67	70	80	5	0.4
Other.....	817	777	729	681	605	5	4.3
Other hospitals.....	140	123	110	103	87	14	0.7
Health.....	268	237	209	199	190	13	1.4
Police protection.....	2,042	1,887	1,739	1,620	1,528	8	10.7
Fire protection.....	1,294	1,211	1,146	1,067	1,010	7	6.7
Sewerage.....	1,124	1,100	1,065	1,050	907	2	5.9
Capital outlay.....	701	717	704	729	638	-2	3.7
Other.....	423	383	361	321	270	10	2.2
Sanitation other than sewerage.....	797	776	709	679	634	3	4.2
Parks and recreation.....	913	832	775	739	650	10	4.8
Capital outlay.....	273	236	224	225	185	16	1.4
Other.....	640	594	551	514	465	8	3.3
Housing and urban renewal.....	861	763	686	625	617	13	4.5
Capital outlay.....	577	520	478	442	440	11	3.0
Other.....	284	243	208	183	177	17	1.5
Airports.....	203	176	182	173	173	18	1.1
Water transport and terminals.....	59	70	73	69	77	-16	0.3
Parking facilities.....	127	113	94	102	80	12	0.7
Libraries.....	316	282	267	242	215	12	1.6
Financial administration.....	328	304	291	271	254	8	1.7
General control.....	540	506	468	441	412	7	2.8

See footnotes at end of table.

Summary

Table 1.—SUMMARY OF CITY GOVERNMENT FINANCES: 1966-67 AND PRIOR PERIODS--Continued
(Dollar amounts in millions)

Item	1966-67	1965-66	1964-65	1963-64	1962-63	Percent increase or decrease (-) 1965-66 to 1966-67	Percent distribution, 1966-67
Expenditure by function--Continued							
General expenditure--Continued							
General public buildings.....	312	303	329	242	219	3	1.6
Capital outlay.....	117	129	154	79	76	-9	0.6
Other.....	195	174	176	163	143	12	1.0
Interest on general debt.....	735	638	603	557	523	15	3.8
Other and unallocable.....	1,806	1,548	1,247	1,179	1,061	17	9.4
Utility expenditure.....	4,303	4,229	3,966	3,770	3,489	2	100.0
Water supply.....	1,888	1,950	1,820	1,754	1,647	-3	43.9
Electric power.....	1,428	1,424	1,291	1,227	1,086	-	33.2
Transit.....	779	661	662	616	600	18	18.1
Gas supply.....	208	184	193	172	156	13	4.8
Liquor stores expenditure.....	84	83	78	73	69	1	(X)
Insurance trust expenditure.....	781	656	624	587	549	19	(X)
Employee retirement.....	774	648	614	576	539	19	(X)
Unemployment compensation (Washington, D.C.).....	7	8	10	11	10	-13	(X)
Gross debt outstanding.....	35,413	33,714	31,862	30,023	27,800	5	100.0
Long-term.....	32,185	30,892	29,280	27,773	25,837	4	90.9
Full faith and credit.....	19,641	19,035	18,477	17,575	16,877	3	55.5
Utility debt only.....	4,614	4,663	4,800	5,020	4,540	-1	13.0
Nonguaranteed.....	12,544	11,857	10,803	10,198	8,960	6	35.4
Utility debt only.....	6,807	6,512	5,987	5,490	4,774	5	19.2
Short-term.....	3,228	2,822	2,582	2,250	1,963	14	9.1
Net long-term debt outstanding.....	29,682	27,826	26,774	25,496	23,900	7	(X)
Long-term debt issued.....	3,207	3,672	3,347	3,673	2,974	-13	100.0
General.....	2,499	2,754	2,234	2,342	2,194	-9	77.9
Utility.....	708	918	1,112	1,331	780	-23	22.1
Long-term debt retired.....	2,112	1,933	1,776	1,861	1,540	9	100.0
General.....	1,479	1,405	1,242	1,332	1,150	5	70.0
Utility.....	633	528	534	529	390	20	30.0
Cash and security holdings at end of fiscal year.....	21,118	19,824	18,296	16,747	15,079	7	100.0
Insurance trust.....	9,023	8,323	7,670	7,055	6,506	8	42.7
Employee retirement.....	8,952	8,256	7,606	7,002	6,442	8	42.4
Unemployment compensation (Washington, D.C.).....	71	67	64	63	64	6	0.3
Other than insurance trust.....	12,095	11,501	10,626	9,682	8,573	5	57.3
By purpose:							
Offsets to debt.....	2,502	3,066	2,506	2,277	1,937	-18	11.8
Bond funds.....	2,820	2,738	2,771	2,435	2,326	3	13.4
Other and unallocable.....	6,773	5,697	5,349	4,970	4,310	19	32.1
By type:							
Cash and deposits.....	5,568	4,936	4,686	4,338	3,910	13	26.4
Securities.....	6,527	6,565	5,940	5,344	4,663	-1	30.9
Federal.....	4,958	5,084	4,654	4,159	3,523	-2	23.5
State and local government.....	584	740	653	687	800	-21	2.8
Other (nongovernmental).....	985	742	633	498	340	33	4.7

Note: Because of rounding, detail may not add to totals. These data are estimates, subject to sampling variation. In particular, estimates here for detailed components which do not appear in tables 3, 4, and 5, are based upon only a limited sample and may be subject to relatively sizable sampling variation.

X Not applicable.

-Zero or rounds to zero.

¹Decrease from prior years reflects repeal of New York City general and financial business taxes.

²Includes New York City net income taxes on individuals and corporations, effective in 1966-67 fiscal year.

Table 2.—FINANCES OF CITY-OPERATED UTILITIES: 1966-67

(Millions of dollars)

Item	Total	Water supply	Electric power	Transit	Gas supply
Revenue.....	4,173	1,809	1,574	558	232
Expenditure.....	4,303	1,888	1,428	779	208
Current operation.....	2,650	963	935	579	173
Capital outlay.....	1,269	700	407	134	28
Interest paid on debt.....	384	225	86	66	7
Long-term debt outstanding.....	11,421	6,760	2,512	1,981	169
Full faith and credit.....	4,614	2,648	79	1,867	21
Nonguaranteed.....	6,807	4,112	2,433	114	148
Long-term debt issued.....	708	395	210	92	11
Long-term debt retired.....	633	297	261	63	11

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variations; see text.

Table 3.—SELECTED CITY FINANCE ITEMS, BY POPULATION-SIZE GROUPS: 1966-67

(Dollar amounts in millions)

Item	All municipalities ¹	Municipalities having a 1960 population of--						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000 ¹
Number of municipalities, 1962.....	18,000	5	17	21	19	68	180	17,690
Population, 1960 (in thousands).....	116,372	17,484	11,611	8,282	4,495	9,156	12,512	52,832
General revenue.....	19,204	6,203	2,692	1,372	676	1,528	1,904	4,829
Intergovernmental revenue.....	5,083	2,067	784	336	132	372	399	992
From State government.....	3,962	1,808	506	212	94	278	301	762
From Federal Government.....	847	221	249	53	29	67	72	156
From local governments.....	274	37	27	73	9	26	25	76
General revenue from own sources.....	14,121	4,135	1,908	1,037	543	1,155	1,505	3,839
Taxes.....	10,445	3,402	1,463	686	393	825	1,132	2,545
Property.....	7,268	2,060	1,024	461	259	671	900	1,885
General sales and gross receipts.....	998	468	87	66	38	53	70	215
Selective sales and gross receipts.....	675	225	116	60	45	39	58	131
Other.....	1,503	648	234	101	49	61	95	314
Current charges.....	2,202	488	257	198	86	206	225	742
Miscellaneous general revenue.....	1,474	244	186	155	63	124	146	556
General expenditure, all functions.....	19,172	5,609	2,702	1,451	720	1,617	2,016	5,056
Capital outlay.....	3,900	684	583	371	196	374	442	1,249
Other.....	15,272	4,924	2,119	1,081	523	1,242	1,574	3,809
Education.....	3,120	1,187	415	266	108	330	372	442
Other than capital outlay.....	2,714	1,047	361	224	86	295	329	372
Highways.....	2,013	275	231	144	89	174	223	877
Other than capital outlay.....	1,095	155	94	60	36	82	123	545
Public welfare.....	1,270	758	250	45	16	55	81	64
Cash assistance payments.....	750	460	151	28	9	28	41	33
Hospitals.....	1,038	487	160	43	10	87	56	193
Other than capital outlay.....	957	455	147	41	9	75	52	178
Health.....	268	110	57	19	11	19	16	35
Police protection.....	2,042	591	279	154	77	149	199	592
Fire protection.....	1,294	263	177	116	63	133	176	366
Sewerage.....	1,124	115	131	119	45	92	122	499
Other than capital outlay.....	423	43	51	35	16	31	47	200
Sanitation other than sewerage.....	797	212	100	61	36	58	89	239
Parks and recreation.....	913	149	159	112	41	87	110	253
Housing and urban renewal.....	861	281	165	47	41	95	115	117
Other than capital outlay.....	284	148	48	19	8	17	18	26
Libraries.....	316	68	39	26	13	27	38	104
Financial administration.....	328	67	48	24	13	26	37	112
General control.....	540	136	69	28	19	32	50	205
General public buildings.....	312	65	40	13	10	29	35	119
Other than capital outlay.....	195	50	24	9	5	15	20	72
Interest on general debt.....	735	240	86	59	36	56	68	190
All other.....	2,201	602	293	175	88	166	227	652
Water supply revenue.....	1,809	249	204	139	69	142	189	817
Water supply expenditure.....	1,888	262	202	128	73	161	205	857
Current operation.....	963	109	102	64	35	74	104	474
Capital outlay.....	700	111	83	44	26	75	81	279
Interest on debt.....	225	41	17	18	12	11	19	107
Other utility revenue.....	2,364	610	180	109	62	199	157	1,047
Other utility expenditure.....	2,415	818	204	110	33	220	144	888
Current operation.....	1,687	554	129	78	26	130	98	671
Capital outlay.....	569	185	66	20	2	78	37	180
Interest on debt.....	159	78	7	11	3	10	8	40
Total expenditure for personal services...	10,567	3,553	1,511	742	374	887	1,071	2,429
Gross debt outstanding.....	35,413	11,357	3,973	2,754	1,672	2,636	3,066	9,955
Long-term.....	32,185	10,105	3,525	2,472	1,505	2,362	2,712	9,504
Full faith and credit.....	19,641	6,928	2,539	1,581	782	1,472	1,645	4,694
Utility debt only.....	4,614	2,690	301	273	106	158	188	899
Nonguaranteed.....	12,544	3,176	986	891	723	890	1,066	2,812
Utility debt only.....	6,807	1,001	540	471	366	576	651	3,202
Short-term.....	3,228	1,252	447	281	166	273	353	454
Long-term debt issued.....	3,207	753	347	199	171	295	293	1,149
Long-term debt retired.....	2,112	646	214	283	84	168	159	558

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. Size classification, here and in table 4, are based on the 1960 Census of Population, and do not take account of subsequent changes in city population.

¹These data are estimates subject to sampling variation; see text.

Summary

Table 4.—PER CAPITA AMOUNTS OF SELECTED CITY FINANCE ITEMS, BY POPULATION-SIZE GROUPS: 1966-67

Item	All municipalities	Municipalities having a 1960 population of--						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000
General revenue.....	165.02	314.78	231.85	165.66	150.39	166.89	152.17	91.40
Intergovernmental revenue.....	43.68	118.22	67.52	40.57	29.37	40.63	31.89	18.78
From State government.....	34.05	103.41	43.58	25.60	20.91	30.36	24.06	14.42
From Federal Government.....	7.28	12.64	21.45	6.40	6.45	7.32	5.75	2.95
From local governments.....	2.35	2.12	2.33	8.81	2.00	2.84	2.00	1.44
General revenue from own sources.....	121.34	236.50	164.33	125.21	120.80	126.15	120.28	72.66
Taxes.....	89.76	194.58	126.00	82.83	87.43	90.10	90.47	48.17
Property.....	62.46	117.82	88.19	55.66	57.62	73.29	72.57	35.68
General sales and gross receipts.....	8.58	26.77	7.49	7.97	8.45	5.79	5.59	4.07
Selective sales and gross receipts.....	5.80	12.87	9.99	7.24	10.01	4.26	4.64	2.48
Other.....	12.92	37.06	20.15	12.20	10.90	6.66	7.59	5.94
Current charges.....	18.92	27.91	22.13	23.91	19.13	22.50	17.98	14.04
Miscellaneous general revenue.....	12.67	13.96	16.02	18.72	14.01	13.54	11.67	10.52
General expenditure, all functions.....	164.75	320.81	232.71	175.20	160.18	176.61	161.13	95.70
Capital outlay.....	33.51	39.12	50.21	44.80	43.60	40.85	35.33	23.64
Other.....	131.23	281.63	182.50	130.52	116.35	135.65	125.80	72.10
Education.....	26.81	67.89	35.74	32.12	24.03	36.04	29.73	8.37
Other than capital outlay.....	23.32	59.88	31.09	27.05	19.13	32.22	26.29	7.04
Highways.....	17.30	-15.73	19.89	17.39	19.80	19.00	17.82	16.60
Other than capital outlay.....	9.41	8.87	8.10	7.24	8.01	8.96	9.83	10.32
Public welfare.....	10.91	-43.35	21.53	5.43	3.56	6.01	6.47	1.21
Cash assistance payments.....	6.44	26.31	13.00	3.38	2.00	3.06	3.28	0.62
Hospitals.....	8.92	27.85	13.78	5.19	2.22	9.50	4.48	3.65
Other than capital outlay.....	8.22	26.02	12.66	4.95	2.00	8.19	4.16	3.37
Health.....	2.30	-6.29	4.91	2.29	2.45	2.08	1.28	0.66
Police protection.....	17.55	33.80	-24.03	18.59	17.13	16.27	15.90	11.21
Fire protection.....	11.12	15.04	15.24	14.01	14.02	14.53	14.07	6.93
Sewerage.....	9.66	6.58	11.28	14.37	10.01	10.05	9.75	9.45
Other than capital outlay.....	3.63	2.46	4.39	4.23	3.56	3.39	3.76	3.79
Sanitation other than sewerage.....	6.85	12.13	8.61	7.37	8.01	6.33	7.11	4.52
Parks and recreation.....	7.85	8.52	13.69	13.52	9.12	9.50	8.79	4.79
Housing and urban renewal.....	7.40	16.07	14.21	5.67	9.12	10.38	9.19	2.21
Other than capital outlay.....	2.44	8.46	4.13	2.29	1.78	1.86	1.44	0.49
Libraries.....	2.72	3.89	3.36	3.14	2.89	2.95	3.04	1.97
Financial administration.....	2.82	3.83	4.13	2.90	2.89	2.84	2.96	2.12
General control.....	4.64	7.78	5.94	3.38	4.23	3.49	4.00	3.88
General public buildings.....	2.68	3.72	3.45	1.57	2.22	3.17	2.80	2.25
Other than capital outlay.....	1.68	2.86	2.07	1.09	1.11	1.64	1.60	1.36
Interest on general debt.....	6.32	13.73	7.41	7.12	8.01	6.12	5.43	3.60
All other.....	18.91	34.43	25.23	21.13	19.58	18.13	18.14	12.34
Water supply revenue.....	15.44	14.24	17.57	16.78	15.35	15.51	15.11	15.46
Water supply expenditure.....	16.22	14.99	17.40	15.46	16.24	17.58	16.38	16.22
Current operation.....	8.28	6.23	8.78	7.73	7.79	8.08	8.31	8.97
Capital outlay.....	6.02	6.35	7.15	5.31	5.78	8.19	6.47	5.28
Interest on debt.....	1.93	2.35	1.46	2.17	2.67	1.20	1.52	2.03
Other utility revenue.....	20.31	34.89	15.50	13.16	13.79	1.73	12.55	19.82
Other utility expenditure.....	20.75	46.79	17.57	13.28	7.34	24.03	11.51	16.81
Current operation.....	14.50	31.69	11.11	9.42	5.78	14.20	7.83	12.70
Capital outlay.....	4.89	10.58	5.68	2.42	0.44	8.52	2.96	3.41
Interest on debt.....	1.37	4.46	0.60	1.33	0.67	1.09	0.64	0.76
Total expenditure for personal services..	90.80	203.21	130.14	89.59	83.20	96.88	85.60	45.98
Gross debt outstanding.....	304.31	649.57	342.18	332.53	371.97	287.90	245.04	188.43
Long-term.....	276.57	577.96	303.59	298.48	334.82	257.97	216.75	179.89
Full faith and credit.....	168.78	396.25	218.67	190.90	173.97	160.77	131.47	88.85
Utility debt only.....	39.65	153.85	25.92	32.96	23.58	17.26	15.03	17.02
Nonguaranteed.....	107.79	181.65	84.92	107.58	160.85	97.20	85.20	91.08
Utility debt only.....	58.49	57.25	46.51	56.87	81.42	62.91	52.03	60.60
Short-term.....	27.74	71.61	38.50	33.93	36.93	29.82	28.21	8.59
Long-term debt issued.....	27.56	43.07	29.89	24.03	38.04	32.22	23.42	21.75
Long-term debt retired.....	18.15	36.95	18.43	34.17	18.69	18.35	12.71	10.56

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Individual Governments

9

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67
(Dollar amounts in thousand\$)

Item	ALABAMA						ARIZONA
	Birmingham	Cadson	Huntsville	Mobile	Montgomery	Tuscaloosa	Phoenix
POPULATION: 1960	340 887	58 088	72 365	202 779	134 393	63 370	439 170
DATE OF END OF FISCAL YEAR	8 31	9 30	9 30	9 30	9 30	9 30	6 30
GENERAL REVENUE.	30 790	5 250	17 010	19 280	9 709	7 451	59 211
INTERGOVERNMENTAL REVENUE	4 434	123	577	1 152	238	1 542	15 713
FROM STATE GOVERNMENT	765	95	194	403	238	391	10 386
FROM FEDERAL GOVERNMENT	846	27	—	650	—	—	4 596
FROM LOCAL GOVERNMENTS	2 823	—	383	79	—	1 151	731
GENERAL REVENUE FROM OWN SOURCES.	26 356	5 127	16 433	18 148	9 471	5 909	43 498
TAXES.	18 369	4 040	9 710	11 484	7 176	1 561	28 812
PROPERTY.	6 657	502	2 393	1 462	1 909	588	13 377
GENERAL SALES AND GROSS RECEIPTS.	5 904	—	4 822	5 465	1 992	—	13 049
SELECTIVE SALES AND GROSS RECEIPTS	1 236	425	1 049	2 715	912	286	1 009
OTHER	4 572	3 113	1 446	1 842	2 364	687	1 377
CURRENT CHARGES.	3 808	403	5 238	3 826	1 364	3 975	6 328
MISCELLANEOUS.	4 179	685	1 484	2 838	931	373	8 358
GENERAL EXPENDITURE: ALL FUNCTIONS	28 659	5 984	16 097	17 304	8 799	7 638	58 569
CAPITAL OUTLAY.	7 471	2 158	2 204	4 901	265	669	20 008
OTHER	21 188	3 826	13 892	12 403	8 533	6 770	38 561
EDUCATION	374	144	1 050	—	30	305	522
OTHER THAN CAPITAL OUTLAY.	250	37	1 050	—	30	304	522
HIGHWAYS.	3 777	899	2 075	2 284	1 228	474	6 964
OTHER THAN CAPITAL OUTLAY.	2 001	489	1 128	1 400	1 171	315	2 351
PUBLIC WELFARE.	12	25	67	—	87	—	—
CASH ASSISTANCE PAYMENTS	—	—	—	—	—	—	—
HOSPITALS	120	—	4 015	809	—	4 038	—
OTHER THAN CAPITAL OUTLAY.	120	—	3 957	15	—	3 770	—
HEALTH.	790	62	105	136	111	71	—
POLICE PROTECTION	4 462	536	1 893	2 260	1 404	656	7 800
FIRE PROTECTION	3 583	483	1 047	2 307	1 903	574	4 105
SEWERAGE.	1 147	1 301	1 115	2 739	—	166	9 362
OTHER THAN CAPITAL OUTLAY.	374	244	629	639	—	160	1 367
SANITATION OTHER THAN SEWERAGE.	1 602	372	850	1 235	876	366	5 502
PARKS AND RECREATION.	3 060	434	516	1 433	548	60	5 880
HOUSING AND URBAN RENEWAL	174	—	—	90	126	—	711
OTHER THAN CAPITAL OUTLAY.	—	—	—	—	126	—	947
LIBRARIES	1 018	179	258	474	109	25	1 343
FINANCIAL ADMINISTRATION.	508	108	174	260	215	94	1 354
GENERAL CONTROL	619	112	239	318	240	94	1 563
GENERAL PUBLIC BUILDINGS.	260	193	357	201	79	16	902
OTHER THAN CAPITAL OUTLAY.	260	85	113	179	79	12	632
INTEREST ON GENERAL DEBT.	1 882	578	1 120	1 313	301	155	3 714
ALL OTHER	5 271	559	1 218	1 447	1 541	543	8 847
WATER SUPPLY REVENUE	8 120	754	2 252	3 572	3 530	1 480	13 703
WATER SUPPLY EXPENDITURE	7 257	836	3 991	4 521	4 006	561	11 756
CURRENT OPERATION	2 777	507	777	1 631	1 231	387	4 638
CAPITAL OUTLAY.	2 716	200	2 749	1 244	2 272	15	4 754
INTEREST ON DEBT.	1 764	129	465	1 646	504	158	2 364
OTHER UTILITY REVENUE.	—	—	(*)14 976	—	—	—	—
OTHER UTILITY EXPENDITURE.	—	—	13 841	—	—	—	—
CURRENT OPERATION	—	—	10 207	—	—	—	—
CAPITAL OUTLAY.	—	—	3 437	—	—	—	—
INTEREST ON DEBT.	—	—	197	—	—	—	—
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	14 495	2 456	9 437	8 249	6 188	4 274	2 228
GROSS DEBT OUTSTANDING	104 754	19 289	48 195	77 855	24 641	9 122	178 543
LONG-TERM	104 754	19 241	42 283	77 815	24 641	9 042	178 543
FULL FAITH AND CREDIT.	54 726	8 549	16 956	15 835	7 144	6 132	59 285
UTILITY DEBT ONLY	126	—	—	—	—	1 477	4 210
NONGUARANTEED.	50 028	10 692	25 327	61 980	17 497	2 910	119 258
UTILITY DEBT ONLY	45 511	2 709	19 224	45 760	13 168	2 910	67 812
SHORT-TERM.	—	48	5 912	40	—	80	—
LONG-TERM DEBT ISSUED.	11 350	—	1 000	—	508	500	14 670
LONG-TERM DEBT RETIRED	5 192	494	2 064	3 289	1 945	547	8 723
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 675	67	—	280	475	111	2 714

Note. See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).
— Represents zero or rounds to zero.

Individual Governments

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued

(Dollar amounts in thousands)

Item	ARIZONA-- Cen.		ARKANSAS		CALIFORNIA		
	Tucson	Ft. Smith	Little Rock	North Little Rock	Alameda	Alhambra	Anaheim
POPULATION: 1960	212 892	52 991	107 813	58 032	63 855	54 807	104 184
DATE OF END OF FISCAL YEAR	6 30	12 31	12 31	12 31	6 30	6 30	6 30
GENERAL REVENUE	23 871	4 748	11 034	5 323	5 014	6 112	15 038
INTERGOVERNMENTAL REVENUE	5 871	1 285	2 072	2 496	1 399	1 031	2 143
FROM STATE GOVERNMENT	4 893	926	1 813	865	1 211	934	2 136
FROM FEDERAL GOVERNMENT	856	359	-	1 195	-	-	7
FROM LOCAL GOVERNMENTS	122	-	259	436	189	97	-
GENERAL REVENUE FROM OWN SOURCES	18 001	3 462	8 962	2 828	3 614	5 081	12 896
TAXES	11 398	1 215	4 148	540	2 809	3 837	8 499
PROPERTY	4 596	672	2 477	349	2 071	2 133	3 605
GENERAL SALES AND GROSS RECEIPTS	5 139	-	-	-	567	1 462	3 663
SELECTIVE SALES AND GROSS RECEIPTS	932	297	794	70	24	71	499
OTHER	731	245	877	121	147	171	731
CURRENT CHARGES	2 973	1 522	2 979	769	387	753	2 980
MISCELLANEOUS	3 631	725	1 835	1 519	418	491	1 416
GENERAL EXPENDITURE: ALL FUNCTIONS	27 151	10 016	9 420	6 989	5 451	5 743	15 890
CAPITAL OUTLAY	8 074	6 670	2 145	2 989	958	239	3 546
OTHER	19 076	3 346	7 275	4 000	4 492	5 504	12 344
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	3 300	746	2 181	819	873	1 039	2 997
OTHER THAN CAPITAL OUTLAY	1 524	713	1 178	705	805	1 037	1 303
PUBLIC WELFARE	-	-	-	-	6	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	261	-	26	-
OTHER THAN CAPITAL OUTLAY	-	-	-	250	-	26	-
HEALTH	-	99	283	109	-	2	-
POLICE PROTECTION	3 749	551	1 114	765	791	1 019	2 876
FIRE PROTECTION	2 301	475	1 319	638	1 176	948	1 646
SEWERAGE	2 738	5 821	619	711	260	58	31
OTHER THAN CAPITAL OUTLAY	437	204	291	185	195	49	31
SANITATION OTHER THAN SEWERAGE	2 061	266	585	245	1	424	732
PARKS AND RECREATION	2 619	953	833	502	1 190	464	2 772
HOUSING AND URBAN RENEWAL	819	-	73	2 218	-	-	14
OTHER THAN CAPITAL OUTLAY	126	-	56	140	-	-	14
LIBRARIES	915	-	277	80	224	331	631
FINANCIAL ADMINISTRATION	890	50	129	43	141	216	437
GENERAL CONTROL	781	8	340	261	210	211	759
GENERAL PUBLIC BUILDINGS	1 648	6	43	-	61	78	535
OTHER THAN CAPITAL OUTLAY	249	6	43	-	60	57	524
INTEREST ON GENERAL DEBT	1 149	324	1 016	235	25	5	235
ALL OTHER	4 181	717	608	100	493	111	2 223
WATER SUPPLY REVENUE	5 215	1 193	2 898	1 264	-	791	3 001
WATER SUPPLY EXPENDITURE	5 277	1 803	2 972	1 525	-	663	3 086
CURRENT OPERATION	2 282	548	1 034	771	-	408	1 715
CAPITAL OUTLAY	2 040	951	1 364	537	-	251	1 159
INTEREST ON DEBT	955	304	574	217	-	4	212
OTHER UTILITY REVENUE	-	-	-	(E)4 353	(E)4 011	-	(E)10 096
OTHER UTILITY EXPENDITURE	-	-	-	2 823	2 733	-	7 333
CURRENT OPERATION	-	-	-	2 737	2 733	-	6 497
CAPITAL OUTLAY	-	-	-	11	-	-	752
INTEREST ON DEBT	-	-	-	74	-	-	84
TOTAL EXPENDITURE FOR PERSONAL SERVICES	12 909	2 206	4 918	2 868	4 120	3 589	10 700
GROSS DEBT OUTSTANDING	66 352	16 810	42 979	17 386	1 117	309	18 205
LONG-TERM	65 820	16 810	42 979	12 736	1 117	309	18 205
FULL FAITH AND CREDIT	17 361	1 415	11 595	2 759	1 104	171	18 205
UTILITY DEBT ONLY	-	-	-	-	-	-	10 215
NONGUARANTEED	48 459	15 395	31 384	9 977	13	138	-
UTILITY DEBT ONLY	27 645	8 141	16 952	7 158	-	138	-
SHORT-TERM	532	-	-	4 650	-	-	-
LONG-TERM DEBT ISSUED	8 895	1 370	9 739	2 863	-	-	2 300
LONG-TERM DEBT RETIRED	2 993	535	4 700	2 299	97	53	1 195
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	760	168	486	176	396	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

* Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con						
	Bakersfield	Berkeley	Burbank	Compton	Downey	Fresno	Fullerton
POPULATION: 1960	56 848	111 268	90 155	71 812	82 505	133 929	56 180
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE.	8 654	14 727	11 134	4 852	5 898	25 303	7 522
INTERGOVERNMENTAL REVENUE	1 024	2 905	1 657	1 160	1 487	5 492	1 601
FROM STATE GOVERNMENT	929	2 105	1 472	1 160	1 376	2 346	1 158
FROM FEDERAL GOVERNMENT	-	553	-	-	11	3 100	-
FROM LOCAL GOVERNMENTS	95	247	184	-	100	45	443
GENERAL REVENUE FROM OWN SOURCES.	7 630	11 822	9 477	3 692	4 411	19 811	5 921
TAXES.	6 459	8 300	7 052	2 973	3 647	12 414	4 650
PROPERTY.	3 284	5 463	4 155	1 121	982	6 835	2 857
GENERAL SALES AND GROSS RECEIPTS.	2 541	1 962	2 212	1 462	2 006	3 949	1 374
SELECTIVE SALES AND GROSS RECEIPTS	189	356	450	221	378	417	90
OTHER	445	519	234	169	281	1 213	329
CURRENT CHARGES.	431	2 605	1 308	110	296	4 623	865
MISCELLANEOUS.	740	917	1 117	608	469	2 774	406
GENERAL EXPENDITURE: ALL FUNCTIONS	7 600	14 070	12 514	4 787	6 095	27 861	7 356
CAPITAL OUTLAY.	966	2 263	1 341	402	1 146	11 190	1 915
OTHER	6 633	11 807	11 173	4 385	4 949	16 671	5 441
EDUCATION	-	-	2	1	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	2	-	-	-	-
HIGHWAYS.	1 007	2 025	1 605	1 240	1 419	3 970	1 653
OTHER THAN CAPITAL OUTLAY.	642	832	1 323	935	536	1 939	562
PUBLIC WELFARE.	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	12	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	12	-	-	-	-	-
HEALTH.	-	798	-	-	-	-	-
POLICE PROTECTION	1 452	1 933	2 048	1 369	1 323	3 252	1 201
FIRE PROTECTION	1 401	1 957	1 379	751	1 042	2 728	864
SEWERAGE.	210	431	247	47	2	1 592	82
OTHER THAN CAPITAL OUTLAY.	186	265	244	47	2	773	56
SANITATION OTHER THAN SEWERAGE.	654	924	633	88	31	1 708	294
PARKS AND RECREATION.	654	1 910	1 436	303	414	2 042	1 213
HOUSING AND URBAN RENEWAL	-	19	197	-	-	5 695	-
OTHER THAN CAPITAL OUTLAY.	-	19	6	-	-	478	-
LIBRARIES	-	549	495	-	184	-	395
FINANCIAL ADMINISTRATION.	174	491	642	130	153	407	181
GENERAL CONTROL.	618	430	758	157	382	919	278
GENERAL PUBLIC BUILDINGS.	79	337	821	37	158	1 566	353
OTHER THAN CAPITAL OUTLAY.	54	327	445	34	86	761	146
INTEREST ON GENERAL DEBT.	179	102	187	-	-	1 019	25
ALL OTHER	1 171	2 153	2 065	664	988	2 931	818
WATER SUPPLY REVENUE	-	-	1 871	613	625	2 745	1 769
WATER SUPPLY EXPENDITURE	-	-	1 297	593	538	2 378	1 390
CURRENT OPERATION	-	-	1 048	507	412	1 754	1 109
CAPITAL OUTLAY	-	-	249	82	126	613	120
INTEREST ON DEBT.	-	-	-	4	1	11	162
OTHER UTILITY REVENUE.	(T)246	-	(E)8 418	-	-	(T)723	-
OTHER UTILITY EXPENDITURE.	305	-	7 157	-	-	1 127	-
CURRENT OPERATION	303	-	5 100	-	-	993	-
CAPITAL OUTLAY	-	-	1 791	-	-	134	-
INTEREST ON DEBT.	1	-	265	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	4 892	8 948	10 474	3 081	3 412	12 261	4 424
GROSS DEBT OUTSTANDING	5 430	4 366	13 345	160	15	42 341	5 463
LONG-TERM	5 430	4 366	13 345	160	15	25 146	5 463
FULL FAITH AND CREDIT	5 190	3 175	12 610	160	-	7 613	5 463
UTILITY DEBT ONLY	-	-	7 550	160	-	185	4 475
NONGUARANTEED	240	1 191	735	-	15	17 533	-
UTILITY DEBT ONLY	-	-	-	-	15	-	-
SHORT-TERM.	-	-	-	-	-	17 195	-
LONG-TERM DEBT ISSUED.	-	75	767	-	-	4 449	-
LONG-TERM DEBT RETIRED	395	110	985	60	8	1 101	414
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	143	540	-	-	-	2 091	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*). - Represents zero or rounds to zero.

Table 5—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued

(Dollar amounts in thousands)

Item	CALIFORNIA—Con.						
	Jarden Grove	Glendale	Hayward	Inglewood	Lakewood	Long Beach	Los Angeles
POPULATION: 1960	84 238	119 442	72 700	63 390	67 126	344 168	2 479 015
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE.	6 935	11 968	9 126	8 581	3 428	75 119	374 468
INTERGOVERNMENTAL REVENUE	2 001	1 863	1 734	1 766	1 003	8 406	52 388
FROM STATE GOVERNMENT.	1 656	1 621	1 379	1 704	823	7 107	42 624
FROM FEDERAL GOVERNMENT.	—	—	49	—	—	4	2 239
FROM LOCAL GOVERNMENTS	345	242	305	62	180	1 295	7 525
GENERAL REVENUE FROM OWN SOURCES.	4 934	10 105	7 392	6 814	2 424	66 713	322 080
TAXES.	3 954	7 305	4 676	5 225	2 003	25 197	237 549
PROPERTY.	1 929	3 456	2 297	1 977	209	14 420	131 006
GENERAL SALES AND GROSS RECEIPTS.	1 573	3 071	2 024	1 976	1 581	6 681	57 107
SELECTIVE SALES AND GROSS RECEIPTS	144	429	146	578	63	2 058	14 044
OTHER.	348	349	209	695	130	2 038	35 394
CURRENT CHARGES.	527	1 627	871	1 054	44	13 118	47 744
MISCELLANEOUS.	413	1 173	1 845	535	378	28 398	36 787
GENERAL EXPENDITURE: ALL FUNCTIONS	6 615	12 830	7 087	7 890	4 298	65 793	333 945
CAPITAL OUTLAY.	1 143	2 431	1 112	1 185	1 484	23 848	79 518
OTHER	5 473	10 399	5 974	6 705	2 813	41 945	254 427
EDUCATION	—	—	—	—	—	—	—
OTHER THAN CAPITAL OUTLAY.	—	—	—	—	—	—	—
HIGHWAYS.	1 526	2 677	1 424	1 357	1 397	14 982	45 620
OTHER THAN CAPITAL OUTLAY.	790	1 498	537	671	502	2 179	19 931
PUBLIC WELFARE.	—	—	—	—	—	—	186
CASH ASSISTANCE PAYMENTS	—	—	—	—	—	—	—
HOSPITALS	—	—	—	—	—	—	3 439
OTHER THAN CAPITAL OUTLAY.	—	—	—	—	—	—	3 402
HEALTH.	—	23	3	10	11	1 106	54
POLICE PROTECTION	1 482	2 000	1 161	1 484	620	9 166	73 981
FIRE PROTECTION	1 054	1 907	936	1 091	—	6 101	40 967
SEWERAGE.	—	209	199	45	—	726	21 503
OTHER THAN CAPITAL OUTLAY.	—	114	199	43	—	354	5 501
SANITATION OTHER THAN SEWERAGE.	65	968	33	791	65	2 599	21 254
PARKS AND RECREATION.	1 097	1 115	196	792	808	7 953	24 122
HOUSING AND URBAN RENEWAL	—	—	110	—	—	471	3 537
OTHER THAN CAPITAL OUTLAY.	—	—	110	—	—	147	831
LIBRARIES	—	707	293	353	—	1 473	8 940
FINANCIAL ADMINISTRATION.	191	143	183	159	101	1 379	8 008
GENERAL CONTROL.	532	486	408	321	174	1 344	8 593
GENERAL PUBLIC BUILDINGS.	401	318	234	226	907	771	10 199
OTHER THAN CAPITAL OUTLAY.	173	82	234	217	477	563	7 470
INTEREST ON GENERAL DEBT.	—	85	248	1	—	676	9 960
ALL OTHER	267	2 192	1 659	1 261	214	17 046	53 582
WATER SUPPLY REVENUE	2 279	2 191	1 635	1 071	918	5 776	51 881
WATER SUPPLY EXPENDITURE	2 407	2 709	1 720	1 199	948	5 853	66 316
CURRENT OPERATION	1 415	1 520	1 440	909	452	4 056	25 752
CAPITAL OUTLAY.	973	1 177	128	289	284	1 599	35 737
INTEREST ON DEBT.	19	12	152	—	213	198	4 827
OTHER UTILITY REVENUE.	—	(E) 9 111	—	—	—	(G) 18 811	(E) 168 345
OTHER UTILITY EXPENDITURE.	—	6 880	—	—	—	16 377	170 680
CURRENT OPERATION	—	4 436	—	—	—	14 641	88 924
CAPITAL OUTLAY.	—	2 174	—	—	—	1 736	67 383
INTEREST ON DEBT.	—	269	—	—	—	—	14 373
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	4 430	11 006	4 319	4 686	1 294	35 071	324 517
GROSS DEBT OUTSTANDING	1 490	16 945	14 367	—	5 135	34 752	954 801
LONG-TERM	1 490	16 945	14 367	—	5 135	34 752	909 297
FULL FAITH AND CREDIT.	415	2 495	11 354	—	—	25 267	202 763
UTILITY DEBT ONLY	415	—	4 427	—	—	5 729	7 554
NONGUARANTEED.	1 075	14 450	3 013	—	5 135	9 485	706 534
UTILITY DEBT ONLY	1 075	14 450	—	—	5 135	—	634 640
SHORT-TERM.	—	—	—	—	—	—	45 504
LONG-TERM DEBT ISSUED.	1 075	5 000	1 066	—	—	—	60 282
LONG-TERM DEBT RETIRED	35	1 010	803	17	95	1 997	43 974
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	—	—	—	—	—	—	56 317

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

* Represents zero or rounds to zero.

Table 5—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con						
	Norwalk	Oakland	Palo Alto	Pasadena	Pomona	Richmond	Riverside
POPULATION: 1960	88 739	367 548	52 287	116 407	67 157	71 854	84 332
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE.	3 323	63 263	8 102	17 579	8 304	12 571	11 412
INTERGOVERNMENTAL REVENUE	1 527	11 129	742	4 565	1 433	1 708	2 433
FROM STATE GOVERNMENT	1 327	7 063	742	2 546	1 266	1 362	1 958
FROM FEDERAL GOVERNMENT	-	2 301	-	1 190	97	210	10
FROM LOCAL GOVERNMENTS	201	1 765	-	829	70	137	465
GENERAL REVENUE FROM OWN SOURCES.	1 796	52 134	7 360	13 014	6 870	10 862	8 980
TAXES.	1 259	34 734	4 276	9 903	5 285	8 952	5 778
PROPERTY.	215	23 268	2 351	5 488	2 904	6 921	2 750
GENERAL SALES AND GROSS RECEIPTS.	807	8 683	1 832	3 465	1 711	1 554	2 282
SELECTIVE SALES AND GROSS RECEIPTS	94	1 357	-	465	408	212	344
OTHER	144	1 426	93	484	263	265	402
CURRENT CHARGES.	26	10 451	1 941	2 170	1 041	809	2 284
MISCELLANEOUS.	510	6 949	1 143	942	545	1 102	917
GENERAL EXPENDITURE, ALL FUNCTIONS	3 499	55 423	10 265	21 949	8 079	14 211	13 560
CAPITAL OUTLAY.	1 641	12 225	1 833	5 385	991	4 457	2 407
OTHER	1 858	43 198	8 432	16 564	7 088	9 754	11 154
EDUCATION	-	3	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	3	-	-	-	-	-
HIGHWAYS.	2 031	8 102	755	2 785	1 386	2 204	2 386
OTHER THAN CAPITAL OUTLAY	480	3 599	595	2 200	652	1 463	1 382
PUBLIC WELFARE.	-	19	-	183	9	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HEALTH.	7	13	-	570	29	51	52
POLICE PROTECTION	567	9 482	901	2 503	1 406	1 823	1 743
FIRE PROTECTION	-	7 007	1 027	2 031	1 127	1 808	1 510
SEWERAGE.	40	2 165	1 034	69	31	2 652	869
OTHER THAN CAPITAL OUTLAY	33	844	358	69	31	238	340
SANITATION OTHER THAN SEWERAGE.	61	694	877	812	659	37	999
PARKS AND RECREATION	26	7 107	1 623	3 003	721	1 252	1 339
HOUSING AND URBAN RENEWAL	-	3 847	-	3 618	-	1 255	-
OTHER THAN CAPITAL OUTLAY	-	2 637	-	425	-	297	-
LIBRARIES	-	1 952	426	1 289	512	443	944
FINANCIAL ADMINISTRATION.	112	1 030	529	490	169	261	481
GENERAL CONTROL	256	1 063	510	810	295	499	605
GENERAL PUBLIC BUILDINGS.	58	954	855	417	207	167	172
OTHER THAN CAPITAL OUTLAY	58	788	245	387	149	163	149
INTEREST ON GENERAL DEBT.	-	1 556	326	451	172	317	321
ALL OTHER	341	10 429	1 402	2 917	1 356	1 443	2 138
WATER SUPPLY REVENUE	61	-	2 373	3 237	1 762	-	2 416
WATER SUPPLY EXPENDITURE	49	-	1 408	2 875	1 708	-	5 653
CURRENT OPERATION	47	-	1 401	2 288	1 169	-	1 584
CAPITAL OUTLAY	2	-	-	588	449	-	3 894
INTEREST ON DEBT	-	-	7	-	90	-	175
OTHER UTILITY REVENUE.	-	-	(*)8 909	(F)9 656	(T)127	-	(E)9 529
OTHER UTILITY EXPENDITURE	-	-	5 250	9 143	355	-	11 646
CURRENT OPERATION	-	-	5 213	5 567	197	-	6 543
CAPITAL OUTLAY	-	-	-	3 163	158	-	4 923
INTEREST ON DEBT	-	-	37	412	-	-	180
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	741	31 901	6 091	14 259	5 385	6 478	9 316
GROSS DEBT OUTSTANDING	-	58 440	9 789	28 918	7 695	14 492	23 552
LONG-TERM	-	43 090	9 789	25 718	7 695	6 295	23 552
FULL FAITH AND CREDIT	-	18 965	6 330	10 868	4 940	6 153	8 485
UTILITY DEBT ONLY	-	-	1 794	1 164	-	-	-
NONGUARANTEED	-	24 125	3 459	14 850	2 755	142	15 067
UTILITY DEBT ONLY	-	-	-	14 850	2 755	-	13 257
SHORT-TERM	-	15 350	-	3 200	-	8 196	-
LONG-TERM DEBT ISSUED.	-	12 010	-	5 000	-	3	5 400
LONG-TERM DEBT RETIRED	-	2 103	795	2 212	260	325	742
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	6 294	-	784	-	374	-

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Sacramento	San Bernardino	San Diego	San Francisco	San Jose	San Leandro	San Mateo
POPULATION: 1960	191 667	91 922	573 224	740 316	204 196	65 962	69 870
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE.	34 789	12 339	71 330	311 032	40 472	7 266	7 138
INTERGOVERNMENTAL REVENUE	5 071	1 883	12 124	88 826	8 285	1 595	919
FROM STATE GOVERNMENT.	4 491	1 582	9 490	77 947	6 093	1 432	919
FROM FEDERAL GOVERNMENT.	580	137	2 634	10 746	760	-	-
FROM LOCAL GOVERNMENTS	-	165	-	133	1 432	163	-
GENERAL REVENUE FROM OWN SOURCES.	29 718	10 456	59 206	222 206	32 187	5 671	6 219
TAXES.	17 316	6 832	35 215	167 407	25 309	4 908	4 978
PROPERTY.	10 403	2 936	20 179	141 461	13 974	2 061	2 587
GENERAL SALES AND GROSS RECEIPTS.	5 522	2 828	10 072	21 152	6 385	2 632	1 695
SELECTIVE SALES AND GROSS RECEIPTS	330	406	3 073	2 396	1 673	67	215
OTHER	1 062	662	1 891	2 398	1 277	148	481
CURRENT CHARGES	5 834	1 578	9 558	39 567	4 626	524	587
MISCELLANEOUS.	6 569	2 046	14 433	15 232	4 251	239	653
GENERAL EXPENDITURE: ALL FUNCTIONS	34 773	13 300	79 451	274 872	37 683	6 853	10 072
CAPITAL OUTLAY.	8 700	3 271	30 197	42 728	9 997	2 451	3 702
OTHER	26 073	10 029	49 254	232 144	27 686	4 402	6 369
EDUCATION	-	-	-	4 439	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	4 439	-	-	-
HIGHWAYS.	4 127	1 722	12 538	10 242	5 715	751	3 243
OTHER THAN CAPITAL OUTLAY.	1 750	1 214	4 558	5 614	1 199	428	740
PUBLIC WELFARE.	-	-	18	77 381	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	47 694	-	-	-
HOSPITALS	-	-	-	25 606	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	24 336	-	-	-
HEALTH.	284	26	46	7 371	1 904	2	-
POLICE PROTECTION	4 817	2 004	10 203	21 821	5 340	923	1 117
FIRE PROTECTION	4 325	1 702	6 182	20 161	4 689	802	1 169
SEWERAGE.	1 695	559	4 177	7 149	4 008	447	194
OTHER THAN CAPITAL OUTLAY.	1 641	343	2 751	3 048	1 685	228	160
SANITATION OTHER THAN SEWERAGE.	2 150	983	3 232	3 242	402	239	196
PARKS AND RECREATION.	3 726	1 126	22 055	16 087	2 964	1 646	1 508
HOUSING AND URBAN RENEWAL	1 362	2 210	-	22 200	467	64	-
OTHER THAN CAPITAL OUTLAY.	651	170	-	3 333	189	35	-
LIBRARIES	787	378	2 013	3 488	1 299	323	395
FINANCIAL ADMINISTRATION.	591	194	1 726	6 662	544	207	227
GENERAL CONTROL.	717	532	2 150	9 981	1 290	460	315
GENERAL PUBLIC BUILDINGS.	1 519	150	2 202	4 547	699	835	114
OTHER THAN CAPITAL OUTLAY.	713	150	906	4 333	681	44	109
INTEREST ON GENERAL DEBT.	1 824	263	2 101	4 318	2 275	102	269
ALL OTHER	6 847	1 450	10 808	30 177	6 088	53	1 325
WATER SUPPLY REVENUE	3 590	1 854	14 430	26 599	219	-	-
WATER SUPPLY EXPENDITURE	2 835	1 618	11 477	37 191	277	-	-
CURRENT OPERATION	1 885	1 017	7 147	8 942	79	-	-
CAPITAL OUTLAY.	92	601	3 749	26 689	198	-	-
INTEREST ON DEBT.	858	-	581	1 560	-	-	-
OTHER UTILITY REVENUE.	(T) 1 827	(T) 290	-	(T) 20 947	-	-	-
OTHER UTILITY EXPENDITURE.	2 065	391	-	28 803	-	-	-
CURRENT OPERATION	1 908	390	-	28 437	-	-	-
CAPITAL OUTLAY.	142	-	-	366	-	-	-
INTEREST ON DEBT.	15	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	21 239	8 071	35 724	146 151	18 385	3 546	4 304
GROSS DEBT OUTSTANDING	77 871	7 902	102 889	254 167	79 909	4 447	8 594
LONG-TERM.	67 036	4 525	102 889	205 812	70 405	3 402	8 594
FULL FAITH AND CREDIT.	13 583	1 240	21 859	205 717	63 995	3 402	2 693
UTILITY DEBT ONLY.	-	-	8 601	96 890	-	-	-
NONGUARANTEED.	53 453	3 285	81 030	95	6 410	-	5 901
UTILITY DEBT ONLY.	23 455	-	11 180	-	-	-	-
SHORT-TERM.	10 835	3 377	-	48 355	9 504	1 045	-
LONG-TERM DEBT ISSUED.	12 681	-	8 000	25 654	14 135	600	614
LONG-TERM DEBT RETIRED	3 560	165	2 694	21 052	4 049	201	409
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	2 094	-	4 379	16 640	2 035	-	-

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Santa Ana	Santa Barbara	Santa Clara	Santa Monica	South Gate	Stockton	Sunnyvale
POPULATION, 1960	100 350	58 768	58 880	83 249	53 831	86 321	52 898
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE	11 384	8 285	10 127	13 662	4 139	19 574	11 047
INTERGOVERNMENTAL REVENUE	2 407	1 474	2 934	2 276	844	6 871	3 006
FROM STATE GOVERNMENT	2 155	1 006	1 517	1 615	837	1 422	2 068
FROM FEDERAL GOVERNMENT	-	48	1 326	289	-	4 917	938
FROM LOCAL GOVERNMENTS	252	421	91	372	7	533	-
GENERAL REVENUE FROM OWN SOURCES	8 976	6 810	7 193	11 386	3 295	12 703	8 041
TAXES	7 185	5 005	4 352	6 958	2 293	7 606	4 644
PROPERTY	2 971	2 313	2 403	3 268	711	4 385	2 947
GENERAL SALES AND GROSS RECEIPTS	3 601	1 902	1 599	2 466	1 291	2 508	1 257
SELECTIVE SALES AND GROSS RECEIPTS	136	270	215	593	99	158	291
OTHER	478	521	136	632	192	555	149
CURRENT CHARGES	714	1 365	1 316	2 566	537	2 112	1 180
MISCELLANEOUS	1 077	440	1 524	1 861	464	2 984	2 217
GENERAL EXPENDITURE, ALL FUNCTIONS	11 463	8 852	11 627	14 549	3 934	16 025	15 419
CAPITAL OUTLAY	3 260	2 353	4 528	3 672	219	4 484	5 668
OTHER	8 203	6 490	7 099	10 877	3 715	11 541	9 751
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	3 245	1 267	2 621	1 746	610	1 714	7 252
OTHER THAN CAPITAL OUTLAY	1 179	758	384	895	513	780	3 656
PUBLIC WELFARE	-	-	-	13	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	1	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HEALTH	-	-	-	1	-	81	-
POLICE PROTECTION	2 327	1 104	1 095	2 103	903	1 879	1 789
FIRE PROTECTION	1 819	960	954	1 058	700	1 897	-
SEWERAGE	207	239	602	179	20	1 379	1 246
OTHER THAN CAPITAL OUTLAY	54	159	321	163	20	554	225
SANITATION OTHER THAN SEWERAGE	385	61	731	772	226	418	-
PARKS AND RECREATION	964	1 991	1 004	1 553	414	1 408	1 439
HOUSING AND URBAN RENEWAL	-	-	810	142	-	2 499	23
OTHER THAN CAPITAL OUTLAY	-	-	139	140	-	349	21
LIBRARIES	470	467	763	573	1	843	246
FINANCIAL ADMINISTRATION	184	422	412	414	104	307	284
GENERAL CONTROL	437	322	382	336	228	620	465
GENERAL PUBLIC BUILDINGS	394	501	271	137	74	99	85
OTHER THAN CAPITAL OUTLAY	70	75	217	129	73	99	84
INTEREST ON GENERAL DEBT	18	180	629	661	13	1 053	912
ALL OTHER	1 013	1 338	1 354	4 861	641	1 825	1 678
WATER SUPPLY REVENUE	1 701	1 519	1 701	1 394	569	124	1 991
WATER SUPPLY EXPENDITURE	2 179	1 113	1 559	1 163	605	292	2 162
CURRENT OPERATION	941	971	945	813	564	43	1 119
CAPITAL OUTLAY	1 060	94	558	596	41	249	989
INTEREST ON DEBT	178	48	56	53	-	-	53
OTHER UTILITY REVENUE	-	-	(E) 5 375	(T) 2 393	-	-	-
OTHER UTILITY EXPENDITURE	-	-	3 611	2 274	-	-	-
CURRENT OPERATION	-	-	2 527	1 864	-	-	-
CAPITAL OUTLAY	-	-	1 043	410	-	-	-
INTEREST ON DEBT	-	-	40	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	6 464	5 058	4 992	8 423	2 582	7 006	4 268
GROSS DEBT OUTSTANDING	5 370	9 624	28 039	22 350	265	21 505	30 098
LONG-TERM	5 370	9 624	23 864	14 325	265	12 580	30 098
FULL FAITH AND CREDIT	5 370	9 412	13 133	4 241	-	8 588	29 228
UTILITY DEBT ONLY	-	1 732	1 322	1 710	-	-	645
NONGUARANTEED	4 830	211	10 731	10 084	265	3 992	870
UTILITY DEBT ONLY	4 830	-	2 630	700	-	-	460
SHORT-TERM	-	-	4 175	8 025	-	8 925	-
LONG-TERM DEBT ISSUED	-	2 332	3 930	714	-	1 244	6 697
LONG-TERM DEBT RETIRED	210	522	590	890	73	762	1 240
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	771	-	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows. Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*). - Represents zero or rounds to zero.

Individual Governments

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued
(Dollar amounts in thousands)

Item	CALIFORNIA--Con.			COLORADO			CONNECTICUT
	Torrance	Vallejo	West Covina	Colorado Springs	Denver	Pueblo	Bridgeport
POPULATION: 1960	100 991	60 877	50 645	70 194	493 887	91 181	156 748
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	12 31	12 31	12 31	3 31
GENERAL REVENUE.	11 789	5 902	4 407	10 349	104 280	5 899	38 238
INTERGOVERNMENTAL REVENUE	2 371	1 489	1 079	751	29 491	690	9 078
FROM STATE GOVERNMENT.	2 086	804	952	572	28 031	508	6 524
FROM FEDERAL GOVERNMENT.	185	632	—	157	894	152	2 318
FROM LOCAL GOVERNMENTS	100	53	127	22	566	30	235
GENERAL REVENUE FROM OWN SOURCES.	9 418	4 413	3 328	9 598	74 789	5 209	29 160
TAXES.	7 914	2 590	2 558	3 509	52 812	3 673	24 749
PROPERTY.	3 916	1 366	992	2 927	30 939	2 178	24 535
GENERAL SALES AND GROSS RECEIPTS.	2 721	931	1 272	—	16 677	939	—
SELECTIVE SALES AND GROSS RECEIPTS.	723	86	135	227	3 443	366	—
OTHER	555	207	159	355	1 753	190	213
CURRENT CHARGES.	871	138	370	3 870	13 745	721	2 505
MISCELLANEOUS.	633	1 685	399	2 220	8 232	816	1 906
GENERAL EXPENDITURE: ALL FUNCTIONS	12 468	5 462	4 503	10 260	102 830	6 770	40 236
CAPITAL OUTLAY.	2 238	1 265	897	1 978	18 173	1 823	10 010
OTHER	10 230	4 198	3 606	8 282	84 657	4 947	30 226
EDUCATION	—	—	—	—	—	—	13 929
OTHER THAN CAPITAL OUTLAY.	—	—	—	—	—	—	12 499
HIGHWAYS.	1 740	989	1 318	1 145	7 618	1 526	1 163
OTHER THAN CAPITAL OUTLAY.	1 100	685	678	1 056	3 590	732	974
PUBLIC WELFARE.	—	—	—	10	26 562	—	518
CASH ASSISTANCE PAYMENTS	—	—	—	—	20 128	—	132
HOSPITALS	—	—	—	2 362	5 993	—	1 408
OTHER THAN CAPITAL OUTLAY.	—	—	—	2 215	5 721	—	1 376
HEALTH.	7	—	2	132	2 953	83	—
POLICE PROTECTION	2 614	810	847	1 292	8 610	1 114	3 672
FIRE PROTECTION	1 672	832	666	979	6 300	956	3 606
SEWERAGE.	91	—	—	920	1 598	258	1 038
OTHER THAN CAPITAL OUTLAY.	76	—	—	474	1 428	157	673
SANITATION OTHER THAN SEWERAGE.	703	—	85	—	3 283	183	1 132
PARKS AND RECREATION.	1 411	1	430	864	8 860	627	1 062
HOUSING AND URBAN RENEWAL	387	890	—	—	718	—	2 891
OTHER THAN CAPITAL OUTLAY.	125	118	—	—	475	—	196
LIBRARIES	330	242	—	—	2 271	173	766
FINANCIAL ADMINISTRATION.	312	93	75	352	3 566	80	987
GENERAL CONTROL.	563	244	321	217	4 932	169	307
GENERAL PUBLIC BUILDINGS.	307	106	197	92	674	53	1 052
OTHER THAN CAPITAL OUTLAY.	304	51	65	86	668	53	212
INTEREST ON GENERAL DEBT.	24	273	1	113	1 477	69	1 015
ALL OTHER	2 306	982	561	1 783	17 414	1 478	5 691
WATER SUPPLY REVENUE	1 718	1 718	—	3 383	15 213	2 522	—
WATER SUPPLY EXPENDITURE	1 279	1 075	—	11 428	15 007	2 101	—
CURRENT OPERATION	1 100	853	—	1 818	4 535	1 571	—
CAPITAL OUTLAY.	146	68	—	8 621	6 041	277	—
INTEREST ON DEBT.	33	154	—	989	4 431	252	—
OTHER UTILITY REVENUE.	(T) 249	—	—	(*) 16 236	—	—	—
OTHER UTILITY EXPENDITURE.	326	—	—	13 939	—	(T) 229	—
CURRENT OPERATION	326	—	—	9 773	—	—	—
CAPITAL OUTLAY.	—	—	—	3 661	—	229	—
INTEREST ON DEBT.	—	—	—	504	—	—	—
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	7 750	3 183	2 593	9 240	50 417	3 607	23 230
GROSS DEBT OUTSTANDING	2 896	14 430	30	49 398	211 146	11 567	35 478
LONG-TERM.	2 848	9 525	30	49 398	208 004	11 567	25 717
FULL FAITH AND CREDIT.	2 073	7 130	30	1 058	176 218	2 313	25 717
UTILITY DEBT ONLY.	1 173	5 245	—	—	140 022	—	—
NONGUARANTEED.	775	2 395	—	48 340	31 786	9 254	—
UTILITY DEBT ONLY.	—	—	—	46 718	—	8 584	—
SHORT-TERM.	48	4 905	—	—	3 142	—	9 761
LONG-TERM DEBT ISSUED.	—	—	—	16 075	30 527	—	1 475
LONG-TERM DEBT RETIRED	141	421	5	1 554	11 170	1 781	1 993
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	—	—	—	166	4 427	288	695

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*). Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued
(Dollar amounts in thousands)

Item	CONNECTICUT--Con.						
	Greenwich town	Hartford	Mereden	New Britain	New Haven	Norwalk	Stamford
POPULATION: 1960	53 793	162 178	51 850	82 201	152 048	67 775	92 713
DATE OF END OF FISCAL YEAR	6 30	3 31	12 31	3 31	12 31	8 31	6 30
GENERAL REVENUE.	19 342	54 060	12 380	22 411	43 527	21 994	35 057
INTERGOVERNMENTAL REVENUE	2 368	11 364	2 684	6 045	13 870	5 285	5 378
FROM STATE GOVERNMENT	2 100	9 522	1 960	2 932	7 156	3 364	4 427
FROM FEDERAL GOVERNMENT	238	1 588	724	3 111	6 485	1 866	458
FROM LOCAL GOVERNMENTS	30	255	-	1	230	53	492
GENERAL REVENUE FROM OWN SOURCES.	16 974	42 696	9 696	16 366	29 656	16 709	29 680
TAXES.	15 097	38 152	7 365	13 620	25 884	15 263	26 111
PROPERTY.	15 009	37 943	7 267	13 467	25 720	15 172	25 976
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	87	209	98	153	144	92	135
CURRENT CHARGES.	1 135	3 214	1 674	870	1 411	790	1 883
MISCELLANEOUS.	742	1 330	656	1 876	2 381	655	1 685
GENERAL EXPENDITURE: ALL FUNCTIONS	19 609	51 501	12 550	22 630	49 339	25 835	42 549
CAPITAL OUTLAY.	3 450	5 010	2 256	5 769	14 622	9 283	14 400
OTHER	16 159	46 491	10 294	16 861	34 717	16 552	28 149
EDUCATION	9 464	20 548	4 882	8 271	17 551	12 499	17 625
OTHER THAN CAPITAL OUTLAY.	8 582	19 523	4 828	8 150	14 811	10 021	14 172
HIGHWAYS.	1 164	2 475	801	1 369	2 370	1 126	1 916
OTHER THAN CAPITAL OUTLAY.	728	2 080	381	1 203	1 011	790	1 579
PUBLIC WELFARE.	369	2 934	139	201	1 299	387	1 011
CASH ASSISTANCE PAYMENTS	40	1 505	24	52	470	195	175
HOSPITALS	578	2 388	1 188	6	-	-	-
OTHER THAN CAPITAL OUTLAY.	576	2 363	815	6	-	-	-
HEALTH.	315	1 095	146	195	632	1	210
POLICE PROTECTION	1 292	3 687	789	1 529	3 091	1 250	1 895
FIRE PROTECTION	570	3 428	503	1 460	2 860	1 140	1 861
SEWERAGE.	1 635	-	303	779	2 462	1 153	3 450
OTHER THAN CAPITAL OUTLAY.	293	-	298	362	347	210	541
SANITATION OTHER THAN SEWERAGE.	299	1 231	155	201	664	373	1 182
PARKS AND RECREATION.	1 481	1 950	297	875	1 522	2 134	958
HOUSING AND URBAN RENEWAL.	-	3 270	660	3 060	9 735	3 414	6 595
OTHER THAN CAPITAL OUTLAY.	-	324	143	506	2 614	79	823
LIBRARIES	665	852	145	294	681	3	711
FINANCIAL ADMINISTRATION.	435	798	108	235	751	253	508
GENERAL CONTROL.	259	551	187	223	257	197	325
GENERAL PUBLIC BUILDINGS.	97	605	821	128	153	29	254
OTHER THAN CAPITAL OUTLAY.	97	605	97	128	153	28	253
INTEREST ON GENERAL DEBT.	335	1 390	595	1 130	2 822	973	1 345
ALL OTHER	651	4 299	831	2 674	2 491	904	2 704
WATER SUPPLY REVENUE.	-	-	618	1 142	-	-	-
WATER SUPPLY EXPENDITURE.	-	-	641	2 076	-	-	-
CURRENT OPERATION.	-	-	483	601	-	-	-
CAPITAL OUTLAY.	-	-	91	1 245	-	-	-
INTEREST ON DEBT.	-	-	67	230	-	-	-
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION.	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	12 059	30 899	7 152	11 495	22 816	11 976	18 330
GROSS DEBT OUTSTANDING	12 610	50 061	11 946	37 657	90 320	38 056	53 647
LONG-TERM.	12 610	38 041	11 946	19 672	57 577	30 547	40 647
FULL FAITH AND CREDIT.	12 610	38 041	11 946	19 672	57 577	30 547	40 647
UTILITY DEBT ONLY.	-	-	2 002	4 469	-	-	-
NONGUARANTEED.	-	-	-	-	-	-	-
UTILITY DEBT ONLY.	-	-	-	-	-	-	-
SHORT-TERM.	-	12 020	7 848	17 985	32 743	7 509	13 000
LONG-TERM DEBT ISSUED.	4 125	-	481	629	5 680	4 500	9 475
LONG-TERM DEBT RETIRED	590	3 423	1 140	1 090	3 987	2 123	2 511
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	715	3 674	302	271	1 609	123	804

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued
(Dollar amounts in thousands)

Item	CONNECTICUT--Con.		DELAWARE	DISTRICT OF COLUMBIA	FLORIDA		
	Waterbury	West Hartford town	Wilmington	Washington	Fort Lauderdale	Hialeah	Jacksonville
POPULATION: 1960	107 130	62 382	95 827	763 956	83 648	66 972	201 030
DATE OF END OF FISCAL YEAR	12 31	6 30	6 30	6 30	8 31	9 30	12 31
GENERAL REVENUE.	22 350	20 625	26 724	450 613	14 991	5 048	23 135
INTERGOVERNMENTAL REVENUE	3 604	2 356	9 028	142 534	343	-	989
FROM STATE GOVERNMENT	2 716	2 356	8 792	-	-	-	-
FROM FEDERAL GOVERNMENT	750	-	210	142 096	343	-	985
FROM LOCAL GOVERNMENTS	138	-	26	438	-	-	3
GENERAL REVENUE FROM OWN SOURCES.	18 746	18 269	17 696	308 079	14 648	5 048	22 146
TAXES.	16 478	16 039	11 778	274 930	11 349	4 202	14 674
PROPERTY.	16 381	15 954	10 195	93 018	5 989	1 620	8 161
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	43 450	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	50	52 983	4 311	2 092	5 274
OTHER	97	95	1 533	85 479	1 050	490	1 239
CURRENT CHARGES.	633	990	4 303	23 625	1 514	625	2 093
MISCELLANEOUS.	1 635	1 240	1 614	9 524	1 784	221	5 379
GENERAL EXPENDITURE: ALL FUNCTIONS	24 417	17 081	25 097	454 533	17 127	4 232	32 281
CAPITAL OUTLAY.	4 924	1 198	3 425	80 955	5 655	325	3 338
OTHER	19 494	15 883	21 672	373 578	11 472	3 907	28 943
EDUCATION	9 244	9 537	10 750	119 057	-	-	-
OTHER THAN CAPITAL OUTLAY.	8 245	9 450	10 326	101 735	-	-	-
HIGHWAYS.	1 316	1 293	1 282	51 629	2 765	458	3 995
OTHER THAN CAPITAL OUTLAY.	943	607	338	13 567	885	279	3 038
PUBLIC WELFARE.	492	32	-	39 829	-	16	-
CASH ASSISTANCE PAYMENTS	-	-	-	16 502	-	-	-
HOSPITALS	-	-	-	50 469	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	47 265	-	-	-
HEALTH.	313	64	-	15 733	70	-	1 082
POLICE PROTECTION	2 153	1 076	1 958	34 314	2 199	785	4 069
FIRE PROTECTION	2 076	856	1 702	15 204	1 266	593	3 407
SEWERAGE.	1 101	639	2 350	14 012	1 652	82	1 318
OTHER THAN CAPITAL OUTLAY.	315	419	471	5 636	639	49	1 292
SANITATION OTHER THAN SEWERAGE.	899	572	1 036	9 442	2 454	634	3 026
PARKS AND RECREATION.	1 682	442	756	15 929	1 779	618	3 017
HOUSING AND URBAN RENEWAL.	909	6	113	7 262	42	-	37
OTHER THAN CAPITAL OUTLAY.	26	6	113	2 337	42	-	37
LIBRARIES	407	405	260	5 668	253	206	1 009
FINANCIAL ADMINISTRATION.	443	339	280	6 772	451	62	1 202
GENERAL CONTROL.	302	241	385	13 134	396	129	746
GENERAL PUBLIC BUILDINGS.	1 005	62	299	6 047	321	77	721
OTHER THAN CAPITAL OUTLAY.	170	62	299	5 004	249	74	717
INTEREST ON GENERAL DEBT.	710	667	1 088	6 057	768	5	3 279
ALL OTHER	1 364	849	2 839	43 975	2 712	567	5 373
WATER SUPPLY REVENUE	1 455	-	1 843	8 162	3 122	1 534	2 616
WATER SUPPLY EXPENDITURE	1 361	-	1 421	9 979	2 600	1 652	2 207
CURRENT OPERATION	546	-	1 122	7 676	1 637	1 125	2 164
CAPITAL OUTLAY.	663	-	191	1 533	448	436	40
INTEREST ON DEBT.	153	-	108	770	516	91	3
OTHER UTILITY REVENUE.	-	-	-	-	-	-	(E)50 438
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	22 891
CURRENT OPERATION	-	-	-	-	-	-	18 225
CAPITAL OUTLAY.	-	-	-	-	-	-	1 234
INTEREST ON DEBT.	-	-	-	-	-	-	3 431
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	14 913	12 180	16 122	262 628	8 702	3 069	29 647
GROSS DEBT OUTSTANDING	40 642	22 719	42 141	249 724	36 681	2 960	195 502
LONG-TERM	31 004	20 980	42 041	179 378	36 681	2 850	195 502
FULL FAITH AND CREDIT.	31 004	20 980	36 524	156 513	1 428	88	43 245
UTILITY DEBT ONLY	5 536	-	-	-	-	2	50
NONGUARANTEED.	-	-	5 517	22 865	35 253	2 762	152 257
UTILITY DEBT ONLY	-	-	4 364	21 785	15 460	2 682	109 980
SHORT-TERM.	9 638	1 739	100	70 346	-	110	-
LONG-TERM DEBT ISSUED.	5 100	-	5 000	21 450	-	440	-
LONG-TERM DEBT RETIRED	1 946	1 930	2 234	1 881	1 001	103	8 633
EXHIBIT I CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	927	566	1 160	18 127	-	226	2 648

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

* Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued

(Dollar amounts in thousands)

Item	FLORIDA--Con.						
	Miami	Miami Beach	Orlando	Pensacola	St Petersburg	Tampa	West Palm Beach
POPULATION: 1960	291 688	63 145	88 136	56 752	181 298	274 970	56 208
DATE OF END OF FISCAL YEAR	9 30	9 30	10 31	9 30	9 30	9 30	9 30
GENERAL REVENUE.	37 713	15 361	9 887	5 080	33 695	34 217	8 171
INTERGOVERNMENTAL REVENUE	1 946	275	80	314	580	3 387	68
FROM STATE GOVERNMENT	19	274	45	44	264	122	30
FROM FEDERAL GOVERNMENT113	-	-	23	153	2 568	-
FROM LOCAL GOVERNMENTS	1 814	1	35	247	162	697	38
GENERAL REVENUE FROM OWN SOURCES.	35 767	15 086	9 807	4 766	33 115	30 830	8 103
TAXES	27 859	12 181	6 239	3 060	16 027	20 122	6 074
PROPERTY	18 442	9 199	3 362	890	9 185	11 260	4 129
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	7 198	1 770	2 403	1 712	5 662	6 958	1 511
OTHER	2 219	1 213	474	458	1 180	1 904	434
CURRENT CHARGES.	5 090	1 902	1 659	1 140	12 021	7 177	1 345
MISCELLANEOUS.	2 817	1 002	1 710	566	5 067	3 531	685
GENERAL EXPENDITURE: ALL FUNCTIONS	35 263	14 300	12 211	7 203	32 094	35 057	6 546
CAPITAL OUTLAY.	3 563	3 410	2 875	2 105	8 243	10 388	680
OTHER	31 700	10 889	9 336	5 098	23 851	24 669	5 866
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	2 062	519	1 889	871	6 226	4 639	650
OTHER THAN CAPITAL OUTLAY.	2 045	335	899	553	1 549	2 895	422
PUBLIC WELFARE.	-	-	-	4	-	-	-
CASH ASSISTANCE PAYMENTS	-	62	-	-	-	-	-
HOSPITALS	-	83	5	-	8 669	-	-
OTHER THAN CAPITAL OUTLAY.	-	83	5	-	7 651	-	-
HEALTH.	-	-	36	-	16	-	-
POLICE PROTECTION	6 197	2 023	1 632	841	2 291	4 613	1 238
FIRE PROTECTION	4 949	1 021	1 288	747	1 736	3 522	684
SEWERAGE.	2 094	442	1 643	1 449	1 207	2 735	378
OTHER THAN CAPITAL OUTLAY.	878	296	679	225	1 036	877	322
SANITATION OTHER THAN SEWERAGE.	4 095	1 327	1 036	416	1 823	3 182	602
PARKS AND RECREATION.	5 596	2 915	952	36	2 572	2 559	817
HOUSING AND URBAN RENEWAL	132	-	39	-	-	4 723	-
OTHER THAN CAPITAL OUTLAY.	132	-	39	-	-	118	-
LIBRARIES	1 769	271	298	151	420	1 418	115
FINANCIAL ADMINISTRATION.	742	173	324	390	618	432	196
GENERAL CONTROL	1 012	758	612	173	717	605	259
GENERAL PUBLIC BUILDINGS.	45	21	283	105	200	70	29
OTHER THAN CAPITAL OUTLAY.	45	-	283	66	130	69	28
INTEREST ON GENERAL DEBT.	1 747	524	737	503	1 477	2 978	489
ALL OTHER	4 822	4 162	1 436	1 517	4 124	3 581	1 089
WATER SUPPLY REVENUE	6 090	1 907	2 226	1 566	4 164	4 403	1 696
WATER SUPPLY EXPENDITURE	7 642	1 356	1 598	1 229	4 222	3 187	2 612
CURRENT OPERATION	2 922	1 216	1 112	571	1 352	1 953	715
CAPITAL OUTLAY.	3 705	47	486	507	2 212	615	1 338
INTEREST ON DEBT.	1 015	93	-	151	658	619	559
OTHER UTILITY REVENUE.	-	-	(E) 19 393	(O) 4 419	(T) 1 319	-	-
OTHER UTILITY EXPENDITURE.	-	-	15 358	2 189	1 593	-	-
CURRENT OPERATION	-	-	8 126	1 892	1 323	-	-
CAPITAL OUTLAY.	-	-	5 091	204	149	-	-
INTEREST ON DEBT.	-	-	2 141	92	121	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	23 097	8 891	9 366	4 326	16 338	16 347	3 936
GROSS DEBT OUTSTANDING	81 057	17 263	84 856	23 770	57 994	103 311	27 165
LONG-TERM	81 057	17 263	84 856	23 020	57 994	93 241	27 165
FULL FAITH AND CREDIT.	26 915	14 293	8 130	328	8 138	1 469	5 460
UTILITY DEBT ONLY	-	2 539	-	-	-	427	-
NONGUARANTEED.	54 142	2 970	76 726	22 692	49 856	91 772	21 705
UTILITY DEBT ONLY	31 789	-	63 675	6 781	18 369	17 010	14 612
SHORT-TERM.	-	-	-	750	-	10 070	-
LONG-TERM DEBT ISSUED.	900	-	400	-	-	-	-
LONG-TERM DEBT RETIRED	4 655	1 252	2 589	1 097	3 525	2 941	974
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	2 212	1 427	134	447	1 002	879	703

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*). - Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued
(Dollar amounts in thousands)

Item	GEORGIA						HAWAII
	Albany	Atlanta	Augusta	Columbus	Macon	Savannah	Honolulu
PUPULATION: 1960	55 890	487 455	70 626	116 779	69 764	149 245	500 409
DATE OF END OF FISCAL YEAR	8 31	12 31	12 31	12 31	12 31	12 31	6 30
GENERAL REVENUE.	2 940	57 372	8 531	13 058	14 573	8 958	102 128
INTERGOVERNMENTAL REVENUE	189	8 653	1 366	553	1 475	821	19 786
FROM STATE GOVERNMENT	-	3 018	306	493	294	726	13 837
FROM FEDERAL GOVERNMENT	105	985	1 028	29	541	-	5 949
FROM LOCAL GOVERNMENTS	84	4 650	32	32	640	95	-
GENERAL REVENUE FROM OWN SOURCES.	2 752	48 719	7 164	12 505	13 098	8 138	82 342
TAXES.	1 692	30 381	3 755	6 274	6 089	6 869	67 881
PROPERTY.	1 235	18 080	2 561	3 406	3 937	5 270	52 394
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND	-	-	-	-	-	-	-
GROSS RECEIPTS.	196	8 046	641	1 648	895	592	6 549
OTHER.	261	4 255	553	1 220	1 256	1 007	8 938
CURRENT CHARGES.	412	11 010	1 851	5 565	6 519	478	3 868
MISCELLANEOUS.	648	7 328	1 559	666	491	791	10 593
GENERAL EXPENDITURE: ALL FUNCTIONS	4 255	67 694	9 129	11 873	15 836	11 303	97 568
CAPITAL OUTLAY.	601	15 924	2 658	761	3 229	3 396	32 795
OTHER	3 654	51 770	6 471	11 112	12 607	7 907	64 773
EDUCATION	-	10 038	-	-	-	6	8 250
OTHER THAN CAPITAL OUTLAY.	-	10 038	-	-	-	6	5 649
HIGHWAYS.	283	6 917	681	699	607	1 034	9 651
OTHER THAN CAPITAL OUTLAY.	185	3 981	496	624	607	595	4 286
PUBLIC WELFARE.	2	90	25	3	11	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	1 625	-	76	5 090	6 680	-	2 071
OTHER THAN CAPITAL OUTLAY.	1 565	-	76	5 044	6 500	-	2 058
HEALTH.	-	15	4	166	-	261	-
POLICE PROTECTION	21	8 504	921	1 449	1 243	1 401	11 003
FIRE PROTECTION	517	5 157	755	980	910	1 013	6 655
SEWERAGE.	251	3 919	56	426	415	889	9 151
OTHER THAN CAPITAL OUTLAY.	182	2 495	44	110	-	386	2 898
SANITATION OTHER THAN SEWERAGE.	345	6 048	357	444	863	987	4 364
PARKS AND RECREATION.	220	8 480	297	583	350	643	8 964
HOUSING AND URBAN RENEWAL	-	1 820	2 845	4	2 373	420	6 077
OTHER THAN CAPITAL OUTLAY.	-	1 594	405	-	196	420	1 965
LIBRARIES	356	1 227	-	-	96	-	-
FINANCIAL ADMINISTRATION.	94	1 273	434	311	263	455	3 472
GENERAL CONTROL	62	1 681	203	245	235	345	2 737
GENERAL PUBLIC BUILDINGS.	41	360	35	83	86	400	1 851
OTHER THAN CAPITAL OUTLAY.	40	238	35	83	86	26	804
INTEREST ON GENERAL DEBT.	74	4 804	247	184	442	363	6 045
ALL OTHER	364	7 271	2 192	1 205	1 264	3 085	17 277
WATER SUPPLY REVENUE	724	9 128	2 217	2 534	2 326	3 394	9 038
WATER SUPPLY EXPENDITURE	1 222	9 018	1 904	4 193	1 651	1 963	16 562
CURRENT OPERATION	382	4 267	449	1 335	1 164	1 293	5 633
CAPITAL OUTLAY.	605	3 885	1 192	2 341	219	311	9 523
INTEREST ON DEBT.	235	876	263	517	268	359	1 406
OTHER UTILITY REVENUE.	(*)5 915	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	4 082	-	-	-	-	-	-
CURRENT OPERATION	3 526	-	-	-	-	-	-
CAPITAL OUTLAY.	525	-	-	-	-	-	-
INTEREST ON DEBT.	32	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	3 044	29 640	3 840	7 961	9 972	5 905	45 184
GROSS DEBT OUTSTANDING	10 121	185 128	13 838	21 139	32 803	29 722	212 319
LONG-TERM	10 121	185 128	11 323	21 139	28 860	29 722	191 514
FULL FAITH AND CREDIT.	4 853	109 098	3 569	5 661	15 830	11 120	135 460
UTILITY DEBT ONLY	2 300	3 600	16	-	-	918	-
NONGUARANTEED.	5 268	76 030	7 754	15 479	13 030	18 602	56 054
UTILITY DEBT ONLY	4 995	25 500	7 407	15 479	7 665	10 738	37 098
SHORT-TERM.	-	-	2 515	-	3 943	-	20 805
LONG-TERM DEBT ISSUED.	1 700	13 200	-	-	6 500	7 602	10 000
LONG-TERM DEBT RETIRED	614	5 187	574	719	770	1 338	9 909
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	58	1 695	243	298	149	-	-

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**Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued**

(Dollar amounts in thousands)

Item	ILLINOIS						
	Aurora	Berwyn	Chicago	Cicero	Decatur	East St. Louis	Evanston
POPULATION: 1960	63 715	54 224	3 550 404	69 130	78 004	81 712	79 283
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	4 30	12 31	12 31
GENERAL REVENUE.	4 257	2 801	471 438	4 849	4 140	7 491	6 924
INTERGOVERNMENTAL REVENUE	628	369	94 317	456	599	500	635
FROM STATE GOVERNMENT	489	369	47 915	456	581	452	579
FROM FEDERAL GOVERNMENT	125	-	41 261	-	3	-	-
FROM LOCAL GOVERNMENTS	13	-	5 141	-	16	48	56
GENERAL REVENUE FROM OWN SOURCES.	3 629	2 432	377 121	4 394	3 541	6 990	6 290
TAXES.	3 185	2 122	312 079	3 522	2 625	3 525	5 265
PROPERTY.	2 102	1 129	195 817	2 431	1 378	1 845	3 058
GENERAL SALES AND GROSSES RECEIPTS.	774	480	30 202	627	1 014	576	734
SELECTIVE SALES AND GROSS RECEIPTS	22	120	42 154	20	26	605	766
OTHER	287	393	43 906	444	207	499	707
CURRENT CHARGES.	200	90	38 656	328	229	3 136	503
MISCELLANEOUS.	244	220	26 385	544	687	330	522
GENERAL EXPENDITURE: ALL FUNCTIONS	4 613	2 377	458 040	3 862	5 231	7 136	7 073
CAPITAL OUTLAY.	1 215	356	75 108	358	2 006	1 881	1 099
OTHER	3 398	2 021	382 932	3 504	3 225	5 256	5 974
EDUCATION	-	-	29	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	29	-	-	-	-
HIGHWAYS.	932	619	63 385	615	1 007	1 775	909
OTHER THAN CAPITAL OUTLAY.	627	263	29 110	291	500	1 317	456
PUBLIC WELFARE.	-	-	10 831	35	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	8 879	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	8 723	-	-	-	-
HEALTH.	55	-	12 466	71	-	4	209
POLICE PROTECTION	1 192	525	105 070	886	674	967	1 306
FIRE PROTECTION	621	423	40 059	633	819	704	821
SEWERAGE.	177	-	11 254	118	102	1 604	58
OTHER THAN CAPITAL OUTLAY.	136	-	7 761	118	68	328	58
SANITATION OTHER THAN SEWERAGE.	177	149	32 924	506	49	155	683
PARKS AND RECREATION.	219	171	5 296	36	129	-	1 207
HOUSING AND URBAN RENEWAL	50	-	19 239	-	-	119	-
OTHER THAN CAPITAL OUTLAY.	50	-	4 155	-	-	51	-
LIBRARIES	482	77	9 747	107	271	95	321
FINANCIAL ADMINISTRATION.	91	77	6 446	135	109	133	151
GENERAL CONTROL	91	109	13 870	184	251	272	322
GENERAL PUBLIC BUILDINGS.	38	11	12 369	41	22	108	161
OTHER THAN CAPITAL OUTLAY.	34	11	6 716	41	22	108	141
INTEREST ON GENERAL DEBT.	66	113	26 900	220	162	819	106
ALL OTHER	423	106	79 276	275	1 636	382	818
WATER SUPPLY REVENUE	1 332	853	57 921	1 641	1 323	-	2 255
WATER SUPPLY EXPENDITURE	822	800	50 365	1 505	1 069	-	798
CURRENT OPERATION	515	681	28 851	1 467	606	-	528
CAPITAL OUTLAY.	306	-	14 995	32	399	-	94
INTEREST ON DEBT.	-	119	6 519	7	63	-	176
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	2 564	1 477	307 320	2 229	2 089	2 959	4 872
GROSS DEBT OUTSTANDING	1 949	6 938	973 492	6 382	15 880	19 055	10 444
LONG-TERM	1 949	6 618	796 270	5 454	15 880	17 142	10 444
FULL FAITH AND CREDIT.	1 143	4 683	245 916	3 275	6 708	3 801	3 185
UTILITY DEBT ONLY	-	1 370	70	-	-	-	-
NONGUARANTEED.	806	1 935	550 354	2 179	9 172	13 341	7 258
UTILITY DEBT ONLY	-	1 935	176 255	104	2 445	-	6 410
SHORT-TERM.	-	320	177 222	928	-	1 913	-
LONG-TERM DEBT ISSUED.	-	-	31 609	-	8 623	974	176
LONG-TERM DEBT RETIRED	131	253	49 393	380	550	1 348	729
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	204	150	28 486	236	141	102	315

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued
(Dollar amounts in thousands)

Item	ILLINOIS--Con.						
	Joliet	Oak Park	Peoria	Rockford	Rosk Island	Skokie	Springfield
POPULATION: 1960	66 780	61 093	103 162	126 706	51 863	59 364	83 271
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	3 31	4 30	2 28
GENERAL REVENUE:	4 810	5 204	9 848	10 822	5 654	5 059	8 830
INTERGOVERNMENTAL REVENUE	618	540	1 753	284	463	242	2 880
FROM STATE GOVERNMENT	269	540	940	175	355	238	1 099
FROM FEDERAL GOVERNMENT	85	-	97	-	86	-	1 330
FROM LOCAL GOVERNMENTS	263	-	716	109	22	4	451
GENERAL REVENUE FROM OWN SOURCES	4 193	4 744	8 095	10 538	5 191	4 817	5 950
TAXES	3 449	3 731	6 828	8 243	2 715	3 901	3 999
PROPERTY	2 022	2 053	4 738	215	2 006	2 184	2 441
GENERAL SALES AND GROSS RECEIPTS	890	745	1 661	4 802	423	1 110	1 204
SELECTIVE SALES AND GROSS RECEIPTS	27	557	97	196	11	19	43
OTHER	510	375	332	1 030	275	589	311
CURRENT CHARGES	201	698	523	860	1 653	246	1 221
MISCELLANEOUS	542	316	744	1 435	623	671	730
GENERAL EXPENDITURE: ALL FUNCTIONS	5 703	5 179	10 068	9 357	4 925	4 862	9 786
CAPITAL OUTLAY	1 831	1 215	2 693	2 083	1 047	759	4 050
OTHER	3 872	3 964	7 375	7 273	3 878	4 104	5 736
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	728	466	1 524	1 423	1 124	826	1 340
OTHER THAN CAPITAL OUTLAY	476	325	565	732	790	375	860
PUBLIC WELFARE	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	285	474	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	274	471	-	-	-
HEALTH	-	148	343	-	1	73	22
POLICE PROTECTION	737	813	1 875	1 534	561	1 126	926
FIRE PROTECTION	702	613	1 534	1 315	492	789	911
SEWERAGE	187	60	112	1 264	626	-	277
OTHER THAN CAPITAL OUTLAY	163	60	112	202	272	-	277
SANITATION OTHER THAN SEWERAGE	235	445	700	511	185	364	51
PARKS AND RECREATION	-	982	29	171	544	-	602
HOUSING AND URBAN RENEWAL	247	-	381	6	132	-	2 375
OTHER THAN CAPITAL OUTLAY	124	-	32	6	90	-	231
LIBRARIES	221	419	1 400	676	154	418	401
FINANCIAL ADMINISTRATION	104	85	158	25	115	112	143
GENERAL CONTROL	199	347	275	264	164	557	255
GENERAL PUBLIC BUILDINGS	1 419	71	272	126	39	74	310
OTHER THAN CAPITAL OUTLAY	56	71	239	118	38	65	310
INTEREST ON GENERAL DEBT	293	142	331	347	307	74	474
ALL OTHER	632	590	851	1 221	482	449	1 698
WATER SUPPLY REVENUE	1 596	1 195	-	1 690	734	2 203	1 804
WATER SUPPLY EXPENDITURE	1 407	838	-	2 989	540	1 620	1 905
CURRENT OPERATION	722	807	-	834	426	1 172	1 014
CAPITAL OUTLAY	467	-	-	2 075	37	403	807
INTEREST ON DEBT	217	31	-	81	78	45	84
OTHER UTILITY REVENUE	-	-	-	-	-	-	(E) 7 043
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	8 808
CURRENT OPERATION	-	-	-	-	-	-	4 128
CAPITAL OUTLAY	-	-	-	-	-	-	4 113
INTEREST ON DEBT	-	-	-	-	-	-	567
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	2 554	2 812	4 854	5 033	2 398	3 110	6 243
GROSS DEBT OUTSTANDING	14 559	5 237	9 944	13 443	11 399	4 739	52 272
LONG-TERM	13 677	4 687	8 809	11 602	10 614	4 739	50 618
FULL FAITH AND CREDIT	55	2 032	4 350	5 510	1 121	1 455	-
UTILITY DEBT ONLY	-	-	-	-	-	635	-
NONGUARANTEED	13 622	2 655	4 439	6 092	9 493	3 284	50 618
UTILITY DEBT ONLY	6 178	950	-	2 485	2 221	1 400	39 010
SHORT-TERM	882	550	1 135	1 841	785	-	1 654
LONG-TERM DEBT ISSUED	-	-	-	550	32	256	5 400
LONG-TERM DEBT RETIRED	580	244	367	611	649	620	1 222
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	154	258	366	615	129	213	418

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued

(Dollar amounts in thousands)

Item	ILLINOIS-- CITY		INDIANA				
	Waukegan	East Chicago	Evansville	Fort Wayne	Gary	Hammond	Indianapolis
POPULATION: 1960	55 719	57 669	141 543	161 776	178 320	111 698	476 258
DATE OF END OF FISCAL YEAR	4 30	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	4 754	8 463	12 576	15 783	17 013	10 566	48 507
INTERGOVERNMENTAL REVENUE	443	2 253	4 258	2 667	3 632	3 003	7 886
FROM STATE GOVERNMENT	428	814	1 955	1 849	2 473	1 556	7 846
FROM FEDERAL GOVERNMENT	-	1 439	2 211	818	1 129	1 393	-
FROM LOCAL GOVERNMENTS	15	-	92	-	30	53	40
GENERAL REVENUE FROM OWN SOURCES.	4 311	6 210	8 317	13 116	13 381	7 564	40 621
TAXES.	3 389	5 561	5 996	9 028	11 953	6 556	32 211
PROPERTY.	2 238	5 515	5 848	8 876	11 793	6 456	31 972
GENERAL SALES AND GROSS RECEIPTS.	733	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	17	-	-	-	-	-	-
OTHER	401	46	148	153	160	100	239
CURRENT CHARGES.	236	351	1 948	2 813	379	326	3 865
MISCELLANEOUS.	686	298	374	1 274	1 048	681	4 545
GENERAL EXPENDITURE: ALL FUNCTIONS	4 075	8 629	11 617	16 131	15 915	12 846	54 118
CAPITAL OUTLAY.	552	1 865	2 104	5 731	2 201	4 955	21 610
OTHER	3 523	6 764	9 513	10 400	13 714	7 892	32 508
EDUCATION	-	-	-	-	-	-	11
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	11
HIGHWAYS.	1 122	914	1 569	1 867	3 238	1 836	6 976
OTHER THAN CAPITAL OUTLAY.	698	594	1 449	1 021	1 938	1 017	3 833
PUBLIC WELFARE.	-	-	11	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HEALTH.	39	155	285	236	331	163	49
POLICE PROTECTION	805	1 063	1 657	1 873	2 340	1 687	7 849
FIRE PROTECTION	556	1 126	1 848	1 605	2 209	1 522	5 920
SEWERAGE.	128	556	855	1 730	1 047	2 618	6 011
OTHER THAN CAPITAL OUTLAY.	121	528	462	793	703	746	2 259
SANITATION OTHER THAN SEWERAGE.	218	478	384	620	918	753	2 528
PARKS AND RECREATION.	105	545	1 376	1 981	1 031	508	6 891
HOUSING AND URBAN RENEWAL	-	1 819	765	3 888	510	2 179	562
OTHER THAN CAPITAL OUTLAY.	-	440	23	102	391	132	194
LIBRARIES	359	-	-	-	-	-	-
FINANCIAL ADMINISTRATION.	27	78	141	81	102	61	280
GENERAL CONTROL	128	194	221	200	456	206	296
GENERAL PUBLIC BUILDINGS.	34	118	125	-	69	57	-
OTHER THAN CAPITAL OUTLAY.	34	118	122	-	69	57	-
INTEREST ON GENERAL DEBT.	64	462	505	407	1 490	998	3 202
ALL OTHER	491	1 102	1 875	1 645	2 175	259	13 543
WATER SUPPLY REVENUE	1 105	1 383	1 813	3 353	-	1 588	-
WATER SUPPLY EXPENDITURE	3 042	1 467	1 551	3 187	-	979	-
CURRENT OPERATION	3 430	842	1 001	1 980	-	573	-
CAPITAL OUTLAY	2 322	341	466	1 116	-	358	-
INTEREST ON DEBT	291	284	84	91	-	47	-
OTHER UTILITY REVENUE.	-	-	-	(E) 5 162	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	5 108	-	-	-
CURRENT OPERATION	-	-	-	4 427	-	-	-
CAPITAL OUTLAY	-	-	-	681	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	2 471	4 781	6 562	10 149	8 932	5 442	20 197
GROSS DEBT OUTSTANDING	10 530	21 361	20 632	19 658	34 293	30 365	122 404
LONG-TERM	10 430	12 998	20 632	14 339	33 223	24 130	122 179
FULL FAITH AND CREDIT	1 305	5 718	6 586	5 065	28 015	21 226	106 803
UTILITY DEBT ONLY	-	-	3 089	-	-	-	-
NONGUARANTEED	9 125	7 280	14 046	9 274	5 208	2 904	15 376
UTILITY DEBT ONLY	8 075	7 280	-	3 188	-	2 130	-
SHORT-TERM	100	8 363	-	5 319	1 070	6 235	225
LONG-TERM DEBT ISSUED.	383	-	1 015	2 670	148	3 624	5 133
LONG-TERM DEBT RETIRED	497	533	927	724	1 798	1 106	4 949
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	167	386	629	835	661	523	2 283

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*). - Represents zero or rounds to zero.

Individual Governments

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued

(Dollar amounts in thousands)

Item	INDIANA—Con.			IOWA			
	Muncie	South Bend	Terre Haute	Cedar Rapids	Council Bluffs	Davenport	Des Moines
POPULATION: 1960	68 603	132 445	72 500	92 035	55 641	88 981	208 982
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	3 30	12 31
GENERAL REVENUE.	4 720	11 357	6 642	11 746	4 380	10 351	25 108
INTERGOVERNMENTAL REVENUE	990	1 673	1 430	1 817	982	1 338	4 765
FROM STATE GOVERNMENT.	922	1 520	1 056	1 145	668	1 118	2 611
FROM FEDERAL GOVERNMENT.	-	65	353	648	280	149	1 916
FROM LOCAL GOVERNMENTS	68	68	21	23	34	71	238
GENERAL REVENUE FROM OWN SOURCES.	3 730	9 684	5 212	9 930	3 398	9 013	20 343
TAXES.	2 467	7 561	3 416	7 847	2 151	5 455	12 727
PROPERTY.	2 445	7 450	3 378	7 606	1 987	5 136	11 832
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	72	-	449
OTHER	22	111	.38	241	92	319	446
CURRENT CHARGES.	1 145	1 545	1 101	1 697	838	2 533	2 971
MISCELLANEOUS.	118	578	696	385	409	1 025	4 646
GENERAL EXPENDITURE: ALL FUNCTIONS	4 504	10 638	6 166	12 901	4 988	9 591	30 464
CAPITAL OUTLAY.	676	2 201	1 488	5 194	2 138	2 461	12 095
OTHER	3 828	8 437	4 677	7 706	2 850	7 130	18 368
EDUCATION	-	-	91	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	91	-	-	-	-
HIGHWAYS.	892	2 118	745	3 180	1 843	2 387	9 822
OTHER THAN CAPITAL OUTLAY.	611	1 354	612	1 301	464	1 199	3 621
PUBLIC WELFARE.	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	70	16	-	-	-	2
OTHER THAN CAPITAL OUTLAY.	-	70	16	-	-	-	-
HEALTH.	34	-	-	135	7	88	502
POLICE PROTECTION	676	1 629	809	1 232	458	856	2 879
FIRE PROTECTION	862	2 160	1 108	918	631	878	3 003
SEWERAGE.	994	777	1 282	1 464	260	1 069	3 173
OTHER THAN CAPITAL OUTLAY.	758	569	402	587	260	288	786
SANITATION OTHER THAN SEWERAGE.	213	271	191	598	266	561	1 269
PARKS AND RECREATION.	314	1 105	270	1 022	274	841	1 660
HOUSING AND URBAN RENEWAL	-	380	315	2 068	29	-	1 452
OTHER THAN CAPITAL OUTLAY.	-	132	85	287	29	-	297
LIBRARIES	-	-	-	343	122	439	774
FINANCIAL ADMINISTRATION.	26	69	37	45	51	75	370
GENERAL CONTROL	110	172	108	577	178	473	917
GENERAL PUBLIC BUILDINGS.	18	770	29	76	38	79	428
OTHER THAN CAPITAL OUTLAY.	3	54	29	53	34	78	300
INTEREST ON GENERAL DEBT	128	338	500	491	121	406	900
ALL OTHER	236	781	664	751	710	1 439	3 314
WATER SUPPLY REVENUE	-	1 431	-	1 771	1 012	-	3 258
WATER SUPPLY EXPENDITURE	-	2 743	-	1 683	914	-	2 526
CURRENT OPERATION	-	976	-	869	698	-	1 896
CAPITAL OUTLAY.	-	1 663	-	796	155	-	627
INTEREST ON DEBT.	-	103	-	18	61	-	3
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	2 215	7 151	3 367	5 190	2 208	4 083	12 475
GROSS DEBT OUTSTANDING	7 519	17 842	15 127	15 880	6 143	12 681	33 486
LONG-TERM	7 519	15 908	13 983	15 880	5 783	12 681	24 787
FULL FAITH AND CREDIT	4 374	4 166	548	13 025	2 689	9 574	17 859
UTILITY DEBT ONLY	-	-	-	-	-	-	-
NONGUARANTEED.	3 145	11 742	13 435	2 855	3 094	3 105	6 928
UTILITY DEBT ONLY	-	3 010	-	570	1 782	-	528
SHORT-TERM.	-	1 934	1 144	-	360	-	8 699
LONG-TERM DEBT ISSUED.	4 010	1 998	1 200	2 800	1 350	2 461	13 691
LONG-TERM DEBT RETIRED	189	1 465	379	1 257	676	600	1 561
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	214	561	402	671	235	206	1 012

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued

(Dollar amounts in thousands)

Item	IOWA--Con.			KANSAS			KENTUCKY
	Dubuque	Sioux City	Waterloo	Kansas City	Topeka	Wichita	Covington
POPULATION: 1960	56 606	89 159	71 755	121 901	119 484	254 698	60 376
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	5 433	8 850	9 773	15 998	13 711	29 429	4 416
INTERGOVERNMENTAL REVENUE	906	1 722	3 159	6 578	2 729	5 259	803
FROM STATE GOVERNMENT.	658	1 158	369	1 827	1 628	1 622	-
FROM FEDERAL GOVERNMENT.	201	471	2 215	4 114	884	2 861	803
FROM LOCAL GOVERNMENTS	48	94	74	637	217	776	-
GENERAL REVENUE FROM OWN SOURCES.	4 526	7 128	6 613	9 420	10 982	24 169	3 613
TAXES.	3 255	5 267	4 787	6 972	6 431	11 627	2 827
PROPERTY.	3 079	4 841	4 633	6 231	5 622	9 677	1 353
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	274	-	351	542	1 412	-
OTHER	176	151	154	389	267	538	1 474
CURRENT CHARGES.	756	1 197	1 075	1 329	2 484	4 214	612
MISCELLANEOUS.	516	665	752	1 120	2 067	8 329	174
GENERAL EXPENDITURE: ALL FUNCTIONS	4 744	9 663	11 021	15 131	20 355	35 976	4 633
CAPITAL OUTLAY.	1 418	2 640	5 535	6 549	11 724	19 909	1 021
OTHER	3 326	7 023	5 486	8 582	8 631	16 067	3 612
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	1 387	2 067	1 459	1 896	4 658	3 877	330
OTHER THAN CAPITAL OUTLAY.	345	862	661	487	1 320	1 225	227
PUBLIC WELFARE.	-	-	-	12	-	-	1
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	1 762	-	43
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	43
HEALTH.	92	240	48	204	455	1 246	31
POLICE PROTECTION	478	953	851	1 805	1 365	3 015	718
FIRE PROTECTION	608	918	883	2 270	1 200	2 362	750
SEWERAGE.	233	312	896	951	2 245	1 444	66
OTHER THAN CAPITAL OUTLAY.	200	285	280	253	450	404	66
SANITATION OTHER THAN SEWERAGE.	236	350	302	594	638	1 123	320
PARKS AND RECREATION.	374	891	791	617	1 057	3 714	128
HOUSING AND URBAN RENEWAL	127	560	3 256	4 458	1 746	2 228	1 133
OTHER THAN CAPITAL OUTLAY.	127	62	303	483	84	248	392
LIBRARIES	131	312	228	-	-	1 750	43
FINANCIAL ADMINISTRATION.	289	156	114	90	161	378	104
GENERAL CONTROL	126	408	148	388	217	619	170
GENERAL PUBLIC BUILDINGS.	29	95	62	292	165	273	81
OTHER THAN CAPITAL OUTLAY.	21	92	62	266	154	244	81
INTEREST ON GENERAL DEBT.	114	642	382	744	1 245	1 652	321
ALL OTHER	520	1 758	1 601	810	3 442	12 299	392
WATER SUPPLY REVENUE	769	1 055	739	-	2 703	5 414	648
WATER SUPPLY EXPENDITURE	609	924	683	-	2 096	6 830	490
CURRENT OPERATION	401	735	459	-	1 496	1 458	435
CAPITAL OUTLAY.	169	160	224	-	387	1 588	43
INTEREST ON DEBT.	39	29	-	-	214	3 784	12
OTHER UTILITY REVENUE.	-	-	-	-	-	(T) 20	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	54	-
CURRENT OPERATION	-	-	-	-	-	54	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	2 278	4 997	3 763	5 844	5 341	11 110	2 509
GROSS DEBT OUTSTANDING	6 163	19 467	12 343	25 183	43 943	168 791	11 162
LONG-TERM	6 163	17 910	7 710	16 287	35 535	157 022	9 065
FULL FAITH AND CREDIT.	2 246	11 178	6 175	10 923	16 298	45 542	479
UTILITY DEBT ONLY	-	-	-	-	-	233	39
NONGUARANTEED.	3 917	6 732	1 535	5 364	19 237	111 480	8 586
UTILITY DEBT ONLY	1 370	857	-	-	4 920	100 120	295
SHORT-TERM.	-	1 557	4 633	8 895	8 408	11 769	2 097
LONG-TERM DEBT ISSUED.	290	860	744	430	5 640	16 270	120
LONG-TERM DEBT RETIRED	468	680	880	1 422	2 407	8 811	355
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	250	357	98	317	222	869	287

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*). - Represents zero or rounds to zero.

**Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued**

(Dollar amounts in thousands)

Item	KENTUCKY--Con.			LOUISIANA			
	Lexington	Louisville	Baton Rouge	Lake Charles	Monroe	New Orleans	Shreveport
POPULATION: 1960	62 810	390 639	230 058	63 392	52 219	627 525	164 372
DATE OF END OF FISCAL YEAR	12 31	6 30	12 31	9 30	4 29	12 31	12 31
GENERAL REVENUE.	11 606	80 056	24 382	6 141	5 656	83 598	13 804
INTERGOVERNMENTAL REVENUE	751	17 781	4 116	405	811	15 686	1 183
FROM STATE GOVERNMENT.	51	1 131	3 879	347	601	11 894	1 152
FROM FEDERAL GOVERNMENT.	634	14 296	78	-	203	3 387	-
FROM LOCAL GOVERNMENTS	66	2 354	160	57	7	405	31
GENERAL REVENUE FROM OWN SOURCES.	10 855	62 275	20 266	5 736	4 845	67 912	12 621
TAXES.	7 966	29 182	16 903	4 731	2 581	43 135	9 101
PROPERTY.	3 297	12 111	6 955	2 968	2 182	21 108	7 441
GENERAL SALES AND GROSS RECEIPTS.	-	-	6 959	1 148	-	13 314	-
SELECTIVE SALES AND GROSS RECEIPTS	145	936	1 190	264	-	4 301	624
OTHER	4 524	16 135	1 798	351	399	4 412	1 037
CURRENT CHARGES.	1 991	18 905	1 236	83	652	14 951	1 542
MISCELLANEOUS.	898	14 188	2 127	922	1 612	9 826	1 978
GENERAL EXPENDITURE, ALL FUNCTIONS	12 751	75 176	25 907	4 465	12 372	92 512	11 526
CAPITAL OUTLAY.	4 535	22 896	8 825	1 051	7 677	27 322	1 767
OTHER	8 216	52 280	17 082	3 414	4 696	65 190	9 758
EDUCATION	-	22 966	-	179	3 293	1 799	-
OTHER THAN CAPITAL OUTLAY.	-	18 563	-	179	-	1 418	-
HIGHWAYS.	599	1 918	5 541	1 005	496	8 550	1 999
OTHER THAN CAPITAL OUTLAY.	540	1 648	1 675	301	284	4 316	1 149
PUBLIC WELFARE.	48	-	16	-	3	612	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	2 945	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	2 925	-	-	-	-	-
HEALTH.	113	1 711	459	-	-	1 610	5
POLICE PROTECTION	1 486	5 681	4 812	362	489	10 469	1 969
FIRE PROTECTION	1 458	3 605	2 421	531	926	7 407	1 694
SEWERAGE.	2 227	5 638	4 380	425	842	11 344	635
OTHER THAN CAPITAL OUTLAY.	346	1 673	1 073	292	209	3 757	145
SANITATION OTHER THAN SEWERAGE.	1 039	2 417	1 209	345	837	5 494	1 356
PARKS AND RECREATION.	514	3 435	856	220	259	6 222	678
HOUSING AND URBAN RENEWAL	2 307	11 913	-	-	-	147	-
OTHER THAN CAPITAL OUTLAY.	634	3 149	-	-	-	147	-
LIBRARIES	101	2 183	462	91	-	1 221	319
FINANCIAL ADMINISTRATION.	251	763	444	97	59	2 408	146
GENERAL CONTROL	209	819	1 495	121	300	5 038	318
GENERAL PUBLIC BUILDINGS.	155	308	233	5	3 277	1 488	97
OTHER THAN CAPITAL OUTLAY.	152	281	211	5	20	1 481	93
INTEREST ON GENERAL DEBT.	995	5 300	1 143	880	1 028	5 113	940
ALL OTHER	1 248	3 574	2 436	203	563	23 590	1 369
WATER SUPPLY REVENUE	-	8 042	-	-	774	7 216	2 791
WATER SUPPLY EXPENDITURE	-	10 618	-	-	783	8 675	2 165
CURRENT OPERATION	-	5 297	-	-	370	6 440	1 361
CAPITAL OUTLAY.	-	4 537	-	-	413	1 903	566
INTEREST ON DEBT.	-	784	-	-	-	332	238
OTHER UTILITY REVENUE.	-	-	-	-	(*)4 784	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	3 263	-	-
CURRENT OPERATION	-	-	-	-	1 436	-	-
CAPITAL OUTLAY.	-	-	-	-	965	-	-
INTEREST ON DEBT.	-	-	-	-	862	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	4 879	30 469	10 610	1 681	4 179	47 934	6 804
GROSS DEBT OUTSTANDING	31 207	200 503	45 381	19 053	73 947	180 451	34 460
LONG-TERM	22 046	148 470	43 679	19 053	73 947	179 701	34 460
FULL FAITH AND CREDIT.	24	57 855	41 092	13 416	27 619	144 865	27 075
UTILITY DEBT ONLY	-	-	-	-	-	-	1 692
NONGUARANTEED.	22 022	90 615	2 587	5 637	46 328	34 836	7 385
UTILITY DEBT ONLY	-	23 680	-	-	46 321	9 306	6 092
SHORT-TERM.	9 161	52 033	1 702	-	-	750	-
LONG-TERM DEBT ISSUED.	3 328	10 189	14 476	192	7 500	21 978	450
LONG-TERM DEBT RETIRED	787	3 016	2 270	1 297	1 651	6 203	2 668
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	469	1 420	516	70	29	2 976	490

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

**Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued**

(Dollar amounts in thousands)

Item	MAINE	MARYLAND	MASSACHUSETTS				
	Portland	Baltimore	Boston	Brockton	Brookline town	Cambridge	Chicopee
POPULATION: 1960	72 566	939 024	697 197	72 813	54 004	107 716	61 553
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	16 111	372 368	305 290	23 481	20 897	36 771	12 429
INTERGOVERNMENTAL REVENUE	2 511	161 158	122 501	7 860	5 061	11 189	4 769
FROM STATE GOVERNMENT	2 152	152 603	102 086	6 913	4 874	11 129	3 840
FROM FEDERAL GOVERNMENT	318	8 047	18 277	947	149	29	883
FROM LOCAL GOVERNMENTS	41	508	2 138	-	38	31	46
GENERAL REVENUE FROM OWN SOURCES.	13 600	211 210	182 789	15 620	15 835	25 582	7 660
TAXES.	12 256	177 904	155 605	14 306	14 173	20 279	6 995
PROPERTY.	12 134	137 936	152 852	14 214	14 104	19 583	6 931
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	8 552	-	-	-	-	-
OTHER	122	31 416	2 753	92	69	696	64
CURRENT CHARGES.	992	22 444	17 735	1 054	677	3 443	608
MISCELLANEOUS.	352	10 862	9 449	260	985	1 860	57
GENERAL EXPENDITURE: ALL FUNCTIONS	16 344	347 787	345 323	24 929	21 792	38 922	12 279
CAPITAL OUTLAY.	2 110	47 898	49 510	3 741	2 795	6 488	537
OTHER	14 234	299 689	295 813	21 188	18 997	32 434	11 742
EDUCATION	6 808	114 657	61 953	9 114	6 825	7 169	5 938
OTHER THAN CAPITAL OUTLAY.	6 447	100 027	56 269	8 154	5 745	7 070	5 840
HIGHWAYS.	1 538	22 265	10 182	938	1 527	1 531	743
OTHER THAN CAPITAL OUTLAY.	1 011	9 869	6 129	651	1 059	1 292	450
PUBLIC WELFARE.	539	57 914	71 440	5 026	2 209	7 482	1 842
CASH ASSISTANCE PAYMENTS	3	44 842	42 250	3 268	872	4 972	822
HOSPITALS	723	16 734	28 245	150	29	4 982	-
OTHER THAN CAPITAL OUTLAY.	715	15 480	25 947	150	29	3 377	-
HEALTH.	207	8 328	2 155	181	358	375	169
POLICE PROTECTION	839	29 725	22 976	1 256	1 473	2 390	643
FIRE PROTECTION	1 627	16 802	16 171	1 488	1 940	2 443	1 008
SEWERAGE.	328	4 443	3 271	2 321	127	151	15
OTHER THAN CAPITAL OUTLAY.	72	3 084	1 724	512	127	151	-
SANITATION OTHER THAN SEWERAGE.	294	8 175	6 912	575	692	1 000	287
PARKS AND RECREATION.	578	10 523	6 365	634	1 547	607	283
HOUSING AND URBAN RENEWAL.	395	12 098	46 124	636	503	4 518	-
OTHER THAN CAPITAL OUTLAY.	134	5 335	20 627	114	28	178	-
LIBRARIES	154	5 155	4 675	243	578	422	115
FINANCIAL ADMINISTRATION.	210	5 019	2 695	278	267	439	180
GENERAL CONTROL	315	6 709	7 455	269	281	588	133
GENERAL PUBLIC BUILDINGS.	308	678	9 941	201	147	428	98
OTHER THAN CAPITAL OUTLAY.	180	572	2 673	201	79	302	98
INTEREST ON GENERAL DEBT.	446	8 254	6 834	702	259	458	220
ALL OTHER	1 035	20 308	38 929	916	3 027	3 941	603
WATER SUPPLY REVENUE	-	14 794	9 333	591	684	1 619	831
WATER SUPPLY EXPENDITURE	-	11 318	4 625	959	386	1 310	614
CURRENT OPERATION	-	6 297	3 404	559	315	1 307	465
CAPITAL OUTLAY.	-	2 303	1 221	265	72	-	128
INTEREST ON DEBT.	-	2 718	-	135	-	3	22
OTHER UTILITY REVENUE.	-	-	-	-	-	-	(E) 3 878
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	3 419
CURRENT OPERATION	-	-	-	-	-	-	3 416
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	3
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	9 717	209 472	148 063	11 277	11 071	17 448	7 808
GROSS DEBT OUTSTANDING	12 399	434 317	239 145	25 591	9 744	17 187	7 076
LONG-TERM	10 823	434 317	164 134	24 341	7 753	10 487	7 076
FULL FAITH AND CREDIT.	10 823	428 273	151 809	24 341	7 753	10 487	7 076
UTILITY DEBT ONLY	-	103 775	350	4 599	-	200	1 051
NONGUARANTEED.	-	6 044	12 325	-	-	-	-
UTILITY DEBT ONLY	1 576	-	75 011	1 250	1 901	6 700	-
LONG-TERM DEBT ISSUED.	1 750	31 815	18 500	4 875	1 420	4 650	870
LONG-TERM DEBT RETIRED	791	21 851	11 901	2 032	4 260	573	797
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	13 443	11 382	334	503	945	289

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued

(Dollar amounts in thousands)

Item	MASSACHUSETTS--Con.						
	Fall River	Holyoke	Lawrence	Lowell	Lynn	Malden	Medford
POPULATION: 1960	99 942	52 689	70 933	92 107	94 478	57 676	64 971
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	26 572	15 683	19 937	26 784	27 201	16 817	18 178
INTERGOVERNMENTAL REVENUE	12 432	5 782	8 618	11 278	9 675	4 901	4 756
FROM STATE GOVERNMENT.	12 325	5 178	7 320	10 845	8 978	3 362	4 344
FROM FEDERAL GOVERNMENT.	68	500	1 272	337	535	1 511	368
FROM LOCAL GOVERNMENTS	39	104	26	96	162	27	44
GENERAL REVENUE FROM OWN SOURCES.	14 140	9 901	11 319	15 506	17 527	11 917	13 422
TAXES.	13 445	9 249	9 876	14 753	15 781	10 674	11 382
PROPERTY.	13 265	9 125	9 764	14 585	15 614	10 574	11 341
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
OTHER	180	124	112	168	167	101	41
CURRENT CHARGES.	589	360	989	620	1 233	538	495
MISCELLANEOUS.	106	292	454	133	513	704	1 545
GENERAL EXPENDITURE: ALL FUNCTIONS	25 845	14 471	18 925	26 512	29 319	17 268	16 228
CAPITAL OUTLAY.	935	609	2 336	1 155	1 902	2 636	440
OTHER	24 910	13 863	16 589	25 357	27 417	14 632	15 787
EDUCATION	7 173	4 387	4 432	7 745	8 960	4 800	6 397
OTHER THAN CAPITAL OUTLAY.	6 998	4 282	4 389	7 666	8 764	4 538	6 279
HIGHWAYS.	1 183	694	277	1 779	1 254	906	764
OTHER THAN CAPITAL OUTLAY.	863	445	83	1 330	828	669	528
PUBLIC WELFARE.	8 876	3 367	5 106	8 038	7 783	2 866	2 731
CASH ASSISTANCE PAYMENTS	5 378	1 872	2 838	4 344	3 910	1 442	1 270
HOSPITALS	878	-	456	10	638	8	9
OTHER THAN CAPITAL OUTLAY.	876	-	456	10	638	8	9
HEALTH.	367	150	294	313	3	91	79
POLICE PROTECTION	1 628	978	1 099	1 458	1 385	958	898
FIRE PROTECTION	1 863	1 389	1 898	1 767	1 919	1 186	1 183
SEWERAGE.	294	157	37	215	527	342	150
OTHER THAN CAPITAL OUTLAY.	221	47	35	-	369	286	130
SANITATION OTHER THAN SEWERAGE.	513	440	552	707	803	346	503
PARKS AND RECREATION.	342	504	285	445	653	381	318
HOUSING AND URBAN RENEWAL	5	7	1 777	208	1 460	2 478	-
OTHER THAN CAPITAL OUTLAY.	5	7	287	14	376	457	-
LIBRARIES	174	183	165	158	344	156	246
FINANCIAL ADMINISTRATION.	225	200	239	286	263	172	206
GENERAL CONTROL.	410	240	337	350	206	232	176
GENERAL PUBLIC BUILDINGS.	408	332	372	639	222	40	29
OTHER THAN CAPITAL OUTLAY.	69	350	363	639	222	40	29
INTEREST ON GENERAL DEBT.	243	339	395	588	502	394	168
ALL OTHER	1 264	1 104	1 203	1 806	2 398	1 912	2 370
WATER SUPPLY REVENUE	753	1 104	762	862	1 053	511	652
WATER SUPPLY EXPENDITURE	996	683	677	823	678	220	303
CURRENT OPERATION	773	508	635	669	636	185	257
CAPITAL OUTLAY.	205	62	11	78	40	40	46
INTEREST ON DEBT.	18	112	31	76	2	3	-
OTHER UTILITY REVENUE.	-	(E)5 857	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	4 664	-	-	-	-	-
CURRENT OPERATION	-	4 431	-	-	-	-	-
CAPITAL OUTLAY.	-	139	-	-	-	-	-
INTEREST ON DEBT.	-	95	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	11 971	9 667	9 429	12 294	14 707	8 039	8 569
GROSS DEBT OUTSTANDING	4 795	16 955	10 742	16 008	13 844	13 085	2 704
LONG-TERM	4 795	16 955	6 224	13 383	8 193	7 945	2 704
FULL FAITH AND CREDIT.	4 795	16 955	5 434	13 383	8 193	7 915	2 704
UTILITY DEBT ONLY	502	7 300	1 730	2 058	70	200	-
NONGUARANTEED.	-	-	790	-	-	30	-
UTILITY DEBT ONLY	-	-	4 518	2 625	5 651	5 140	-
SHORT-TERM.	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED.	-	710	500	-	610	475	350
LONG-TERM DEBT RETIRED	509	1 590	977	1 402	1 520	854	304
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	534	351	423	481	723	236	391

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

**Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued**

(Dollar amounts in thousands)

Item	MASSACHUSETTS--Con.						
	New Bedford	Newton	Pittsfield	Quincy	Somerville	Springfield	Waltham
POPULATION: 1960	102 477	92 384	57 879	87 409	94 697	174 463	55 413
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	29 145	31 762	17 556	31 931	24 301	58 793	16 122
INTERGOVERNMENTAL REVENUE	15 104	5 666	5 794	7 834	8 555	21 353	3 634
FROM STATE GOVERNMENT.	12 835	5 638	4 887	7 222	8 319	20 123	3 554
FROM FEDERAL GOVERNMENT.	2 106	-	748	564	225	887	80
FROM LOCAL GOVERNMENTS	163	28	159	48	11	343	-
GENERAL REVENUE FROM OWN SOURCES.	14 041	26 096	11 762	24 097	15 746	37 440	12 489
TAXES.	12 950	24 455	10 857	17 355	15 102	29 913	11 836
PROPERTY.	12 793	24 371	10 738	17 233	14 978	29 653	11 735
GENERAL SALES AND GROSS RECEIPTS.	"	"	"	"	"	"	"
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	157	84	119	122	123	260	101
CURRENT CHARGES.	815	1 019	722	6 281	482	2 000	411
MISCELLANEOUS.	275	622	183	461	162	5 527	242
GENERAL EXPENDITURE: ALL FUNCTIONS	30 044	34 458	18 037	32 567	24 404	52 504	16 107
CAPITAL OUTLAY.	4 275	4 248	2 043	3 257	1 078	7 316	637
OTHER	25 769	30 209	15 994	29 310	23 325	45 187	15 471
EDUCATION	7 936	16 519	6 818	11 711	7 975	16 646	6 171
OTHER THAN CAPITAL OUTLAY.	7 799	15 184	6 683	9 368	7 147	15 201	6 141
HIGHWAYS.	1 352	3 471	1 048	1 449	732	3 128	969
OTHER THAN CAPITAL OUTLAY.	1 025	2 922	950	1 272	650	1 875	635
PUBLIC WELFARE.	9 186	1 789	3 566	3 771	5 771	9 486	2 164
CASH ASSISTANCE PAYMENTS	6 329	1 007	2 080	2 150	2 781	4 901	1 010
HOSPITALS	-	21	-	5 666	39	1 986	8
OTHER THAN CAPITAL OUTLAY.	-	21	-	5 359	39	1 952	8
HEALTH.	195	322	178	231	164	552	110
POLICE PROTECTION	1 992	1 555	656	1 630	1 265	2 873	862
FIRE PROTECTION	1 952	1 948	1 107	1 713	1 754	3 281	1 143
SEWERAGE.	211	536	1 906	856	262	454	573
OTHER THAN CAPITAL OUTLAY.	92	402	201	710	262	436	355
SANITATION OTHER THAN SEWERAGE.	562	2 704	358	569	897	1 042	625
PARKS AND RECREATION.	419	1 169	285	709	476	1 302	446
HOUSING AND URBAN RENEWAL	3 501	-	6	-	112	3 495	-
OTHER THAN CAPITAL OUTLAY.	308	-	6	-	112	393	-
LIBRARIES	341	61	172	431	305	952	201
FINANCIAL ADMINISTRATION.	284	295	269	388	355	705	237
GENERAL CONTROL	244	378	133	313	267	537	177
GENERAL PUBLIC BUILDINGS.	249	198	469	145	70	1 572	203
OTHER THAN CAPITAL OUTLAY.	249	198	469	145	70	831	203
INTEREST ON GENERAL DEBT.	483	564	430	490	332	937	404
ALL OTHER	1 137	2 930	635	2 495	3 628	3 555	1 814
WATER SUPPLY REVENUE	1 101	1 041	632	1 057	830	2 546	902
WATER SUPPLY EXPENDITURE	869	519	341	458	318	3 471	384
CURRENT OPERATION	548	493	231	441	315	1 607	345
CAPITAL OUTLAY.	260	25	62	16	2	1 596	32
INTEREST ON DEBT.	61	1	48	1	1	268	7
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	13 490	20 822	8 597	17 185	12 496	27 295	9 718
GROSS DEBT OUTSTANDING	13 715	15 856	19 230	13 238	8 500	44 982	10 747
LONG-TERM	11 665	15 856	19 230	13 238	4 500	36 821	10 747
FULL FAITH AND CREDIT	11 665	15 856	19 230	13 238	4 500	36 821	10 747
UTILITY DEBT ONLY	1 567	-	1 610	25	20	9 356	185
NONGUARANTEED.	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM.	1 850	-	-	-	4 000	8 161	-
LONG-TERM DEBT ISSUED.	2 975	1 865	6 095	200	600	1 950	-
LONG-TERM DEBT RETIRED	1 653	1 703	1 225	1 328	699	3 486	1 286
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	563	658	214	498	369	1 357	296

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*). - Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued

(Dollar amounts in thousands)

Item	MASSACHUSETTS—Con.		MICHIGAN				
	Worcester	Ann Arbor	Bay City	Dearborn	Detroit	Flint	Grand Rapids
POPULATION: 1960	186 587	67 340	53 604	112 007	1 670 144	196 940	177 313
DATE OF END OF FISCAL YEAR	12 31	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE.	64 078	8 684	5 395	20 854	300 657	41 785	24 808
INTERGOVERNMENTAL REVENUE	21 566	1 907	1 235	2 902	89 162	6 020	5 991
FROM STATE GOVERNMENT.	20 901	1 878	1 235	2 592	44 989	4 306	4 509
FROM FEDERAL GOVERNMENT.	506	29	-	291	27 641	1 570	425
FROM LOCAL GOVERNMENTS	158	-	-	18	16 532	143	1 057
GENERAL REVENUE FROM OWN SOURCES.	42 513	6 777	4 160	17 952	211 495	35 765	18 817
TAXES.	34 236	3 873	3 056	14 300	154 295	16 172	9 082
PROPERTY.	33 860	3 698	3 023	14 040	104 527	7 289	8 791
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	376	175	33	260	49 768	8 883	291
CURRENT CHARGES.	6 832	1 843	641	1 408	33 755	15 702	3 847
MISCELLANEOUS.	1 444	1 062	463	2 243	23 445	3 892	5 888
GENERAL EXPENDITURE: ALL FUNCTIONS	63 002	9 653	3 857	17 319	292 305	38 660	23 094
CAPITAL OUTLAY.	5 238	3 190	532	3 926	45 628	5 561	7 889
OTHER	57 765	6 463	3 325	13 392	246 677	33 099	15 206
EDUCATION	19 963	-	-	-	4 370	-	-
OTHER THAN CAPITAL OUTLAY.	18 411	-	-	-	4 370	-	-
HIGHWAYS.	2 905	1 455	569	2 384	18 748	4 067	3 635
OTHER THAN CAPITAL OUTLAY.	2 449	670	505	1 587	11 329	2 804	1 930
PUBLIC WELFARE.	12 802	-	-	4	16 549	-	-
CASH ASSISTANCE PAYMENTS	7 430	-	-	-	1 529	-	-
HOSPITALS	5 874	-	-	-	21 233	14 270	-
OTHER THAN CAPITAL OUTLAY.	5 785	-	-	-	20 732	13 455	-
HEALTH.	628	1	-	181	6 863	579	418
POLICE PROTECTION	3 223	1 279	83	1 728	46 692	3 969	2 781
FIRE PROTECTION	3 402	773	948	924	19 785	3 389	2 379
SEWERAGE.	1 726	1 634	374	709	15 660	1 647	1 886
OTHER THAN CAPITAL OUTLAY.	761	474	299	581	5 622	1 236	619
SANITATION OTHER THAN SEWERAGE.	485	652	231	852	18 805	987	563
PARKS AND RECREATION.	1 022	711	296	2 589	23 269	1 812	1 782
HOUSING AND URBAN RENEWAL	675	-	-	983	20 499	1 576	223
OTHER THAN CAPITAL OUTLAY.	290	-	-	113	6 278	445	125
LIBRARIES	726	-	168	1 428	6 255	-	1 803
FINANCIAL ADMINISTRATION.	639	318	146	479	6 934	1 007	663
GENERAL CONTROL	704	463	168	484	5 828	533	853
GENERAL PUBLIC BUILDINGS.	165	118	50	1 196	4 804	315	3 054
OTHER THAN CAPITAL OUTLAY.	164	113	50	799	3 982	296	282
INTEREST ON GENERAL DEBT.	1 457	290	82	385	11 397	1 247	761
ALL OTHER	6 607	1 958	740	2 994	44 614	3 263	2 294
WATER SUPPLY REVENUE	2 312	1 526	1 013	1 839	27 338	4 689	3 473
WATER SUPPLY EXPENDITURE	2 351	1 961	1 045	1 785	47 957	9 599	2 844
CURRENT OPERATION	1 286	669	854	1 604	11 860	1 766	1 864
CAPITAL OUTLAY.	994	1 144	115	133	31 968	7 587	623
INTEREST ON DEBT.	71	147	76	49	4 129	246	357
OTHER UTILITY REVENUE.	-	-	(E) 1 790	-	(T) 32 754	-	-
OTHER UTILITY EXPENDITURE.	-	-	1 841	-	30 895	-	-
CURRENT OPERATION	-	-	1 548	-	26 500	-	-
CAPITAL OUTLAY.	-	-	293	-	4 045	-	-
INTEREST ON DEBT.	-	-	-	-	347	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	33 857	4 902	3 584	9 178	200 163	24 166	10 680
GROSS DEBT OUTSTANDING	49 406	19 082	6 626	12 236	560 532	46 606	38 400
LONG-TERM	41 488	19 082	6 626	10 560	498 371	43 653	37 075
FULL FAITH AND CREDIT.	41 488	8 270	4 145	9 248	308 198	32 318	11 915
UTILITY DEBT ONLY	3 705	374	695	-	27 629	-	1 625
NONGUARANTEED.	-	10 812	2 481	1 312	190 173	11 335	25 160
UTILITY DEBT ONLY	-	4 330	2 226	1 312	107 110	7 875	8 790
SHORT-TERM.	7 918	-	-	1 676	62 161	2 953	1 325
LONG-TERM DEBT ISSUED.	6 040	6 130	-	-	47 699	823	11 235
LONG-TERM DEBT RETIRED	3 493	700	440	538	27 799	1 976	2 178
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 214	441	284	1 076	43 197	1 803	479

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*). - Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued
(Dollar amounts in thousands)

Item	MICHIGAN--Con.						
	Jackson	Kalamazoo	Lansing	Lincoln Park	Livonia	Pontiac	Roseville
POPULATION: 1960	50 720	82 089	107 807	53 933	66 702	82 233	50 195
DATE OF END OF FISCAL YEAR	6 30	12 31	6 30	6 30	11 30	12 31	6 30
GENERAL REVENUE.	7 068	9 225	21 919	3 910	7 894	19 707	3 843
INTERGOVERNMENTAL REVENUE	2 775	2 158	5 316	1 082	2 091	2 256	1 087
FROM STATE GOVERNMENT.	1 230	1 775	2 704	1 082	1 990	1 803	1 044
FROM FEDERAL GOVERNMENT.	610	257	2 611	-	-	453	-
FROM LOCAL GOVERNMENTS	935	126	-	-	100	-	43
GENERAL REVENUE FROM OWN SOURCES.	4 294	7 067	16 603	2 828	5 804	17 451	2 756
TAXES.	2 365	4 481	7 595	1 808	4 099	5 766	2 143
PROPERTY.	2 260	4 350	7 464	1 714	3 811	5 659	2 024
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	104	151	131	94	288	107	119
CURRENT CHARGES.	935	1 165	5 180	448	659	10 596	30
MISCELLANEOUS.	994	1 421	3 828	572	1 045	1 088	583
GENERAL EXPENDITURE: ALL FUNCTIONS	5 435	11 390	22 367	3 395	7 770	19 003	4 966
CAPITAL OUTLAY.	916	5 224	7 503	700	1 140	2 099	2 320
OTHER	4 519	6 166	14 865	2 695	6 630	16 904	2 646
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	1 111	2 443	2 574	841	785	1 541	1 653
OTHER THAN CAPITAL OUTLAY.	954	772	1 960	240	475	1 162	449
PUBLIC WELFARE.	-	-	-	10	-	10	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	52	23	-	38	-	8 995	-
OTHER THAN CAPITAL OUTLAY.	52	23	-	38	-	8 839	-
HEALTH.	38	25	4	2	-	83	8
POLICE PROTECTION	712	1 324	1 937	594	1 123	1 350	608
FIRE PROTECTION	653	1 096	2 110	302	774	1 240	342
SEWERAGE.	380	3 423	1 892	156	304	771	-
OTHER THAN CAPITAL OUTLAY.	330	284	751	156	240	555	-
SANITATION OTHER THAN SEWERAGE.	125	228	313	312	323	610	1 227
PARKS AND RECREATION.	158	713	2 264	143	511	433	127
HOUSING AND URBAN RENEWAL	964	61	1 885	131	11	1 148	-
OTHER THAN CAPITAL OUTLAY.	296	61	152	99	11	314	-
LIBRARIES	130	-	-	38	428	195	65
FINANCIAL ADMINISTRATION.	133	262	522	119	192	242	113
GENERAL CONTROL	209	334	665	139	392	440	407
GENERAL PUBLIC BUILDINGS.	38	228	267	63	132	174	45
OTHER THAN CAPITAL OUTLAY.	37	78	267	29	129	174	41
INTEREST ON GENERAL DEBT.	207	365	718	142	149	400	127
ALL OTHER	525	865	7 217	365	2 647	1 369	246
WATER SUPPLY REVENUE	619	1 213	2 095	555	1 377	2 099	784
WATER SUPPLY EXPENDITURE	570	1 243	3 291	481	2 000	2 341	594
CURRENT OPERATION	567	556	1 540	476	1 199	1 749	527
CAPITAL OUTLAY.	-	663	1 723	4	650	461	32
INTEREST ON DEBT.	3	24	27	-	152	132	34
OTHER UTILITY REVENUE.	(T)142	-	(E)19 401	-	-	-	-
OTHER UTILITY EXPENDITURE.	128	-	18 517	-	-	-	-
CURRENT OPERATION	128	-	10 095	-	-	-	-
CAPITAL OUTLAY.	-	-	8 349	-	-	-	-
INTEREST ON DEBT.	-	-	73	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	3 497	5 032	14 745	1 909	3 044	11 664	1 894
GROSS DEBT OUTSTANDING	7 291	13 345	25 703	5 090	8 103	16 456	4 236
LONG-TERM	4 119	13 155	23 249	3 081	8 091	10 393	4 236
FULL FAITH AND CREDIT	2 530	12 515	17 809	2 858	4 009	4 390	1 839
UTILITY DEBT ONLY	-	-	2 320	15	-	-	-
NONGUARANTEED.	1 589	640	5 440	223	4 082	6 003	2 397
UTILITY DEBT ONLY	119	640	730	-	4 010	3 680	1 062
SHORT-TERM.	3 172	190	2 454	2 009	12	6 063	-
LONG-TERM DEBT ISSUED.	-	1 355	4 000	34	-	-	100
LONG-TERM DEBT RETIRED	230	946	1 261	179	511	480	177
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	366	269	695	155	207	759	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS

OF OVER 50,000: 1966-67—Continued

(Dollar amounts in thousands)

Item	MICHIGAN--Con.				MINNESOTA		
	Royal Oak	Saginaw	St. Clair Shores	Warren	Bloomington	Duluth	Minneapolis
POPULATION: 1960	80 612	98 265	76 657	89 246	50 498	106 884	482 872
DATE OF END OF FISCAL YEAR	5 31	6 30	6 30	6 30	12 31	12 31	12 31
GENERAL REVENUE.	6 405	14 390	5 278	14 904	7 095	10 622	58 551
INTERGOVERNMENTAL REVENUE	1 615	3 027	2 080	2 010	794	3 055	9 321
FROM STATE GOVERNMENT.	1 615	2 259	2 080	1 885	594	2 012	6 131
FROM FEDERAL GOVERNMENT.	-	512	-	125	-	306	673
FROM LOCAL GOVERNMENTS	-	256	-	-	200	736	2 517
GENERAL REVENUE FROM OWN SOURCES.	4 790	11 364	3 199	12 894	6 301	7 568	49 230
TAXES.	3 830	6 448	2 874	9 085	2 021	4 576	34 241
PROPERTY.	3 739	3 261	2 731	8 741	1 712	4 432	31 417
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	1 110
OTHER	91	3 187	143	344	310	244	1 714
CURRENT CHARGES.	458	1 898	79	1 489	730	1 572	8 890
MISCELLANEOUS	502	3 017	246	2 320	3 549	1 319	6 099
GENERAL EXPENDITURE: ALL FUNCTIONS	6 302	11 446	5 062	15 759	6 903	11 371	59 422
CAPITAL OUTLAY.	631	2 872	881	3 736	3 462	4 087	15 855
OTHER	5 672	8 574	4 181	12 022	3 441	7 285	43 567
EDUCATION	-	-	-	-	65	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	1 008	909	1 178	3 657	1 886	3 224	9 927
OTHER THAN CAPITAL OUTLAY.	457	477	460	1 293	599	477	4 346
PUBLIC WELFARE.	2	18	-	-	24	-	3 095
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	919	24
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	918	24
HEALTH.	17	269	-	-	39	-	1 280
POLICE PROTECTION	990	1 589	858	2 155	448	1 345	6 409
FIRE PROTECTION	793	1 349	575	1 765	157	1 167	4 824
SEWERAGE.	294	816	122	1 626	1 857	1 020	10 307
OTHER THAN CAPITAL OUTLAY.	294	670	116	795	251	403	6 095
SANITATION OTHER THAN SEWERAGE.	667	437	345	788	28	233	1 787
PARKS AND RECREATION.	379	909	300	754	713	363	10 111
HOUSING AND URBAN RENEWAL	-	1 172	-	-	-	-	64
OTHER THAN CAPITAL OUTLAY.	-	477	-	-	-	-	64
LIBRARIES	241	1	148	326	11	220	2 649
FINANCIAL ADMINISTRATION.	172	306	216	368	159	220	1 043
GENERAL CONTROL.	239	435	123	793	207	490	1 019
GENERAL PUBLIC BUILDINGS.	88	97	53	249	31	203	1 122
OTHER THAN CAPITAL OUTLAY.	87	97	50	223	22	202	850
INTEREST ON GENERAL DEBT.	110	690	139	523	807	226	1 668
ALL OTHER	1 303	2 449	1 005	2 757	472	1 740	4 093
WATER SUPPLY REVENUE	1 108	2 126	736	2 418	859	1 093	5 389
WATER SUPPLY EXPENDITURE	1 100	9 177	652	2 045	2 161	1 045	3 975
CURRENT OPERATION	921	993	616	1 785	418	771	2 544
CAPITAL OUTLAY.	177	7 595	15	156	1 358	238	1 343
INTEREST ON DEBT.	3	589	21	105	385	35	88
OTHER UTILITY REVENUE.	-	-	-	-	-	(0) 5 147	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	4 752	-
CURRENT OPERATION	-	-	-	-	-	4 366	-
CAPITAL OUTLAY.	-	-	-	-	-	313	-
INTEREST ON DEBT.	-	-	-	-	-	74	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	3 729	6 405	2 727	6 353	1 785	6 213	32 489
GROSS DEBT OUTSTANDING	3 486	43 773	5 831	19 696	28 645	12 787	68 963
LONG-TERM	3 486	41 453	4 890	19 696	28 645	12 637	68 963
FULL FAITH AND CREDIT.	2 896	24 420	2 970	13 684	25 390	11 792	65 746
UTILITY DEBT ONLY	-	13 700	570	-	6 135	5 230	3 662
NONGUARANTEED.	590	17 033	1 920	6 012	3 255	845	3 217
UTILITY DEBT ONLY	110	3 491	-	2 915	1 920	365	-
SHORT-TERM.	-	2 320	941	-	-	150	-
LONG-TERM DEBT ISSUED.	577	1 505	-	3 085	-	550	14 060
LONG-TERM DEBT RETIRED	389	1 919	482	904	1 746	1 335	6 669
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	400	342	70	204	-	532	7 860

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric-power (E), gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued

(Dollar amounts in thousands)

Item	MINNESOTA-- Con.	MISSISSIPPI		MISSOURI			
	St. Paul	Jackson	Independence	Kansas City	St. Joseph	St. Louis	Springfield
POPULATION: 1960	313 411	144 422	62 328	475 539	79 673	750 026	95 865
DATE OF END OF FISCAL YEAR	12 31	9 30	3 31	4 30	4 17	3 31	6 30
GENERAL REVENUE.	43 213	18 164	4 363	72 013	6 224	114 586	8 960
INTERGOVERNMENTAL REVENUE	7 471	1 431	441	8 382	619	9 027	980
FROM STATE GOVERNMENT.	5 373	182	412	3 112	499	7 739	642
FROM FEDERAL GOVERNMENT.	362	724	29	4 188	100	1 082	246
FROM LOCAL GOVERNMENTS	1 736	526	-	1 082	19	206	91
GENERAL REVENUE FROM OWN SOURCES.	35 742	16 733	3 922	63 631	5 606	105 559	7 980
TAXES.	28 086	12 056	2 732	43 894	3 461	84 304	4 658
PROPERTY.	23 550	8 172	1 658	17 991	2 122	33 563	3 288
GENERAL SALES AND GROSS RECEIPTS.	-	3 149	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	3 396	257	575	9 335	852	10 982	509
OTHER	1 140	477	499	16 568	486	39 759	861
CURRENT CHARGES.	4 651	2 872	634	11 061	1 053	16 162	1 458
MISCELLANEOUS.	3 005	1 805	555	8 676	1 092	5 093	1 464
GENERAL EXPENDITURE: ALL FUNCTIONS	47 260	17 485	5 951	74 105	6 170	112 995	11 062
CAPITAL OUTLAY.	10 328	2 580	1 627	22 161	1 995	12 646	4 869
OTHER	36 932	14 905	4 324	51 944	4 175	100 349	6 193
EDUCATION	1 576	-	-	-	-	167	-
OTHER THAN CAPITAL OUTLAY.	1 576	-	-	-	-	167	-
HIGHWAYS.	7 836	1 889	1 417	7 705	906	7 381	1 116
OTHER THAN CAPITAL OUTLAY.	2 628	1 350	670	3 646	638	3 690	873
PUBLIC WELFARE.	2 104	-	-	25	80	1 239	54
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	20	-
HOSPITALS	1 906	-	-	6 512	-	21 256	340
OTHER THAN CAPITAL OUTLAY.	1 906	-	-	6 507	-	20 144	338
HEALTH.	971	184	90	907	332	4 035	241
POLICE PROTECTION	4 382	3 066	758	10 920	656	24 633	1 128
FIRE PROTECTION	3 946	2 000	791	7 091	897	9 112	856
SEWERAGE.	7 475	445	346	12 804	1 498	514	728
OTHER THAN CAPITAL OUTLAY.	4 504	330	330	1 759	228	115	519
SANITATION OTHER THAN SEWERAGE.	1 548	1 091	125	1 752	81	3 093	293
PARKS AND RECREATION.	3 018	1 430	139	5 634	705	9 729	781
HOUSING AND URBAN RENEWAL	384	37	1 018	2 692	-	53	-
OTHER THAN CAPITAL OUTLAY.	384	37	222	846	-	53	-
LIBRARIES	1 405	379	-	-	154	2 891	270
FINANCIAL ADMINISTRATION.	740	423	154	2 269	148	3 125	155
GENERAL CONTROL	1 154	311	268	1 754	183	4 937	190
GENERAL PUBLIC BUILDINGS.	792	240	59	671	47	1 868	88
OTHER THAN CAPITAL OUTLAY.	488	222	59	645	45	1 841	67
INTEREST ON GENERAL DEBT.	2 293	1 602	92	4 752	268	3 714	428
ALL OTHER	5 730	4 387	696	8 617	216	15 248	4 396
WATER SUPPLY REVENUE	5 091	2 490	-	7 518	-	7 503	2 576
WATER SUPPLY EXPENDITURE	4 768	3 252	-	7 526	-	6 132	2 802
CURRENT OPERATION	3 204	910	-	5 252	-	5 191	643
CAPITAL OUTLAY.	1 022	2 032	-	1 303	-	506	1 112
INTEREST ON DEBT.	542	310	-	971	-	435	1 047
OTHER UTILITY REVENUE.	-	-	(E) 6 021	-	-	-	(*) 13 218
OTHER UTILITY EXPENDITURE.	-	-	4 575	-	-	-	10 599
CURRENT OPERATION	-	-	2 163	-	-	-	7 674
CAPITAL OUTLAY.	-	-	1 547	-	-	-	2 282
INTEREST ON DEBT.	-	-	865	-	-	-	643
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	21 578	9 205	3 235	30 658	2 559	76 801	8 167
GROSS DEBT OUTSTANDING	93 775	49 833	24 879	169 063	8 360	141 431	63 112
LONG-TERM.	92 418	48 581	23 740	162 964	8 360	141 431	63 112
FULL FAITH AND CREDIT.	90 588	47 505	1 070	74 193	4 945	119 016	14 648
UTILITY DEBT ONLY	17 964	10 296	-	1 083	-	-	-
NONGUARANTEED.	1 830	1 076	22 670	88 771	3 415	22 415	48 464
UTILITY DEBT ONLY	-	-	21 015	33 058	-	12 035	44 964
SHORT-TERM.	1 357	1 252	1 139	6 099	-	-	-
LONG-TERM DEBT ISSUED.	8 045	9 790	460	1 850	-	10 000	8 219
LONG-TERM DEBT RETIRED	3 083	2 659	1 170	10 132	455	6 423	1 815
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 204	101	-	2 658	130	5 757	162

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued
(Dollar amounts in thousands)

Item	MISSOURI-- Cen.	MONTANA		NEBRASKA		NEVADA	
	University City	Billinge	Great Falls	Lincoln	Omaha	Las Vegas	Reno
POPULATION: 1960	51 249	52 851	55 357	128 521	301 598	64 405	51 470
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	8 31	12 31	6 30	6 30
GENERAL REVENUE.	5 371	5 339	5 923	16 288	27 843	12 805	10 734
INTERGOVERNMENTAL REVENUE	2 569	425	966	1 451	3 907	1 865	1 560
FROM STATE GOVERNMENT	296	237	397	805	1 972	784	887
FROM FEDERAL GOVERNMENT	2 082	162	443	388	434	514	252
FROM LOCAL GOVERNMENTS	191	25	126	258	1 501	567	421
GENERAL REVENUE FROM OWN SOURCES.	2 802	4 914	4 957	14 837	23 936	10 940	9 174
TAXES.	2 328	2 545	2 475	8 379	18 708	7 468	6 189
PROPERTY.	1 484	2 426	2 398	6 893	15 076	4 721	3 502
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	563	-	-	317	1 150	206	255
OTHER	281	118	77	1 170	2 482	2 542	2 433
CURRENT CHARGES.	269	1 404	1 471	3 619	3 107	1 673	1 635
MISCELLANEOUS.	205	966	1 012	2 839	2 121	1 799	1 349
GENERAL EXPENDITURE: ALL FUNCTIONS	5 545	6 181	7 542	18 779	27 643	17 238	11 337
CAPITAL OUTLAY.	2 358	2 140	3 622	9 289	8 567	5 371	3 493
OTHER	3 187	4 041	3 920	9 490	19 076	11 868	7 844
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	481	761	1 970	3 015	7 779	2 220	2 522
OTHER THAN CAPITAL OUTLAY.	289	721	563	811	2 265	729	468
PUBLIC WELFARE.	-	-	-	-	-	-	3
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	5 798	139	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	2 171	139	-	-
HEALTH.	1	34	45	279	571	41	-
POLICE PROTECTION	601	544	442	1 316	3 627	3 739	2 128
FIRE PROTECTION	335	537	562	1 357	3 882	2 305	1 261
SEWERAGE.	-	1 710	301	2 541	2 523	1 923	1 226
OTHER THAN CAPITAL OUTLAY.	-	166	181	334	1 018	296	787
SANITATION OTHER THAN SEWERAGE.	391	531	408	94	1 993	273	98
PARKS AND RECREATION.	455	370	874	1 546	2 008	1 423	560
HOUSING AND URBAN RENEWAL	2 174	-	-	-	80	62	547
OTHER THAN CAPITAL OUTLAY.	149	-	-	-	80	62	59
LIBRARIES	191	180	973	437	725	155	-
FINANCIAL ADMINISTRATION.	117	74	30	136	489	337	115
GENERAL CONTROL	116	165	173	392	791	657	414
GENERAL PUBLIC BUILDINGS.	81	38	67	168	218	330	79
OTHER THAN CAPITAL OUTLAY.	75	38	66	91	217	211	79
INTEREST ON GENERAL DEBT.	187	89	293	629	1 079	701	437
ALL OTHER	415	1 148	1 404	1 070	1 739	3 074	1 946
WATER SUPPLY REVENUE	-	1 190	1 068	2 083	-	-	-
WATER SUPPLY EXPENDITURE	-	966	1 281	4 919	-	-	-
CURRENT OPERATION	-	615	567	1 138	-	-	-
CAPITAL OUTLAY.	-	326	576	3 475	-	-	-
INTEREST ON DEBT.	-	24	137	306	-	-	-
OTHER UTILITY REVENUE.	-	-	-	(E) 6 779	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	11 359	-	-	-
CURRENT OPERATION	-	-	-	5 282	-	-	-
CAPITAL OUTLAY.	-	-	-	5 979	-	-	-
INTEREST ON DEBT.	-	-	-	98	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	2 099	2 891	2 743	7 262	11 623	8 291	4 460
GROSS DEBT OUTSTANDING	4 635	6 333	11 946	27 243	38 776	16 625	20 175
LONG-TERM	4 635	6 333	11 613	27 243	37 376	15 468	18 095
FULL FAITH AND CREDIT.	4 635	829	2 246	-	35 224	14 535	16 664
UTILITY DEBT ONLY	-	-	-	-	-	-	-
NONGUARANTEED.	-	5 504	9 367	27 243	2 152	933	1 431
UTILITY DEBT ONLY	-	925	3 965	16 137	-	-	-
SHORT-TERM.	-	-	333	-	1 400	1 157	2 080
LONG-TERM DEBT ISSUED.	1 950	3 111	1 128	11 200	3 955	-	7 968
LONG-TERM DEBT RETIRED	175	456	2 282	988	3 365	887	712
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	142	65	227	357	665	-	-

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued
(Dollar amounts in thousands)

Item	NEW HAMPSHIRE		NEW JERSEY				
	Manchester	Atlantic City	Bayonne	Bloomfield	Camden	Clifton	East Orange
PUPULATION: 1960	88 282	59 544	74 215	51 867	117 159	82 084	77 259
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	15 709	18 984	12 566	11 387	12 605	13 108	17 510
INTERGOVERNMENTAL REVENUE	1 836	2 506	1 770	1 128	757	1 387	1 922
FROM STATE GOVERNMENT	973	1 728	1 434	1 080	522	1 349	1 600
FROM FEDERAL GOVERNMENT	462	125	232	-	125	-	309
FROM LOCAL GOVERNMENTS	402	653	105	49	110	38	13
GENERAL REVENUE FROM OWN SOURCES.	13 873	16 478	10 796	10 258	11 847	11 721	15 589
TAXES.	12 462	14 419	10 322	9 489	8 878	10 968	14 285
PROPERTY.	12 306	10 547	9 634	8 906	7 296	9 579	13 317
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	3 353	521	483	1 294	1 210	785
OTHER	156	519	168	100	288	179	182
CURRENT CHARGES.	848	1 840	210	514	1 884	465	745
MISCELLANEOUS.	563	219	264	255	1 085	288	559
GENERAL EXPENDITURE: ALL FUNCTIONS	21 208	19 542	14 794	11 258	11 559	13 378	17 754
CAPITAL OUTLAY.	7 543	1 060	1 267	1 126	382	432	1 141
OTHER	13 665	18 482	13 527	10 132	11 177	12 946	16 613
EDUCATION	10 966	5 236	5 874	6 349	-	6 903	8 380
OTHER THAN CAPITAL OUTLAY.	5 544	5 024	5 617	5 710	-	6 853	8 014
HIGHWAYS.	2 226	1 178	516	244	525	524	502
OTHER THAN CAPITAL OUTLAY.	1 324	915	308	218	408	448	372
PUBLIC WELFARE.	672	160	185	67	720	19	356
CASH ASSISTANCE PAYMENTS	-	-	125	-	-	-	85
HOSPITALS	-	240	141	-	111	-	-
OTHER THAN CAPITAL OUTLAY.	-	240	141	-	111	-	-
HEALTH.	167	-	96	112	236	141	257
POLICE PROTECTION	941	1 819	1 495	916	2 271	1 245	1 616
FIRE PROTECTION	1 351	1 607	1 402	894	1 767	1 102	1 449
SEWERAGE.	38	-	488	156	760	442	229
OTHER THAN CAPITAL OUTLAY.	38	-	277	156	628	428	217
SANITATION OTHER THAN SEWERAGE.	543	715	467	314	962	373	674
PARKS AND RECREATION.	357	2 692	992	182	329	338	579
HOUSING AND URBAN RENEWAL	905	-	-	-	-	-	412
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
LIBRARIES	212	113	242	643	204	210	591
FINANCIAL ADMINISTRATION.	180	601	232	102	386	230	242
GENERAL CONTROL	507	218	267	186	391	331	320
GENERAL PUBLIC BUILDINGS.	292	152	85	137	207	143	184
OTHER THAN CAPITAL OUTLAY.	290	152	85	137	207	43	183
INTEREST ON GENERAL DEBT.	806	277	405	212	533	488	444
ALL OTHER	1 045	4 534	1 906	745	2 158	888	1 521
WATER SUPPLY REVENUE	1 183	543	1 818	509	1 381	-	1 104
WATER SUPPLY EXPENDITURE	1 270	472	851	459	1 418	-	930
CURRENT OPERATION	644	409	839	450	761	-	762
CAPITAL OUTLAY.	626	63	6	-	536	-	167
INTEREST ON DEBT.	-	-	5	8	121	-	1
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	10 171	11 430	9 744	7 175	6 879	9 028	11 152
GROSS DEBT OUTSTANDING	18 845	8 184	13 617	7 171	20 650	14 609	14 028
LONG-TERM	16 325	6 079	8 266	5 900	20 650	14 609	12 479
FULL FAITH AND CREDIT.	16 325	6 079	8 266	5 900	20 650	14 609	12 479
UTILITY DEBT ONLY	-	-	164	131	3 967	-	15
NONGUARANTEED.	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM.	2 520	2 105	5 351	1 271	-	-	1 549
LONG-TERM DEBT ISSUED.	-	-	-	-	-	-	770
LONG-TERM DEBT RETIRED	1 229	1 545	762	596	1 462	966	875
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	17	-	-	-	-	-

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued

(Dollar amounts in thousands)

Item	NEW JERSEY--Con.						
	Elizabeth	Hamilton township (Mercer Co.)	Irvington	Jersey City	Newark	Passaic	Paterson
POPULATION: 1960	107 698	65 035	59 379	276 101	405 220	53 963	143 663
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	24 720	5 482	11 698	64 869	123 740	11 911	28 866
INTERGOVERNMENTAL REVENUE	4 424	239	1 131	15 116	35 263	1 510	6 275
FROM STATE GOVERNMENT.	2 884	239	1 007	12 892	26 599	1 354	6 128
FROM FEDERAL GOVERNMENT.	1 395	-	92	791	1 525	80	-
FROM LOCAL GOVERNMENTS	145	-	32	1 433	7 139	76	147
GENERAL REVENUE FROM OWN SOURCES.	20 296	5 242	10 567	49 753	88 477	10 401	22 590
TAXES.	18 942	4 011	8 505	43 515	81 907	9 672	21 550
PROPERTY.	16 588	688	7 768	37 964	71 956	8 970	19 356
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	2 031	3 207	620	5 036	8 823	541	1 847
OTHER	323	116	117	515	1 128	161	34
CURRENT CHARGES	568	906	1 802	4 601	3 774	457	423
MISCELLANEOUS.	787	325	260	1 637	2 796	272	617
GENERAL EXPENDITURE: ALL FUNCTIONS	24 441	5 704	11 975	69 909	143 085	11 119	28 761
CAPITAL OUTLAY.	2 876	1 586	745	8 730	14 081	268	804
OTHER	21 565	4 118	11 230	61 179	129 004	10 850	27 957
EDUCATION	11 308	-	5 086	26 085	66 700	5 557	15 238
OTHER THAN CAPITAL OUTLAY.	10 394	-	4 907	20 470	58 331	5 435	14 831
HIGHWAYS.	1 098	1 466	287	1 250	1 272	152	778
OTHER THAN CAPITAL OUTLAY.	1 031	769	286	1 103	1 014	152	674
PUBLIC WELFARE.	213	164	85	1 390	5 254	159	437
CASH ASSISTANCE PAYMENTS	-	-	-	1 153	4 416	-	275
HOSPITALS	194	-	1 502	8 152	9 233	88	180
OTHER THAN CAPITAL OUTLAY.	194	-	1 457	8 125	9 091	88	180
HEALTH.	234	127	76	827	2 199	189	579
POLICE PROTECTION	2 403	1 092	888	7 386	16 894	985	3 536
FIRE PROTECTION	2 230	-	1 234	6 151	10 378	964	2 906
SEWERAGE.	675	881	69	1 538	5 406	252	833
OTHER THAN CAPITAL OUTLAY.	275	303	69	1 152	1 912	222	685
SANITATION OTHER THAN SEWERAGE.	643	381	240	2 835	4 431	542	668
PARKS AND RECREATION.	299	332	124	1 142	2 673	356	459
HOUSING AND URBAN RENEWAL	778	-	-	1 746	3 288	29	-
OTHER THAN CAPITAL OUTLAY.	111	-	-	407	3 288	29	-
LIBRARIES	559	95	638	1 004	2 413	192	426
FINANCIAL ADMINISTRATION.	278	185	293	971	7 127	155	431
GENERAL CONTROL.	295	177	169	1 008	1 659	210	264
GENERAL PUBLIC BUILDINGS.	223	59	225	514	1 078	82	50
OTHER THAN CAPITAL OUTLAY.	223	59	225	471	1 001	82	50
INTEREST ON GENERAL DEBT.	476	285	94	1 853	2 264	237	724
ALL OTHER	2 533	460	966	6 057	5 816	970	1 251
WATER SUPPLY REVENUE	1 576	-	-	2 172	4 753	-	-
WATER SUPPLY EXPENDITURE	1 274	-	-	1 702	6 283	-	-
CURRENT OPERATION	1 079	-	-	1 418	5 227	-	-
CAPITAL OUTLAY.	148	-	-	165	670	-	-
INTEREST ON DEBT.	47	-	-	119	386	-	-
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	15 781	2 046	8 198	40 968	90 546	7 501	18 622
GROSS DEBT OUTSTANDING	20 471	9 340	4 525	50 149	88 813	7 977	21 747
LONG-TERM.	13 037	8 361	4 525	36 649	58 140	6 637	21 365
FULL FAITH AND CREDIT.	13 037	8 361	4 525	36 649	58 140	6 637	21 365
UTILITY DEBT ONLY.	586	-	-	4 774	7 929	-	-
NONGUARANTEED.	-	-	-	-	-	-	-
UTILITY DEBT ONLY.	-	-	-	-	-	-	-
SHORT-TERM.	7 434	1 019	-	13 500	30 673	1 340	382
LONG-TERM DEBT ISSUED.	-	-	1 750	15 030	-	-	-
LONG-TERM DEBT RETIRED	954	732	348	1 387	5 448	490	1 388
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	1 400	747	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or round to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued

Item	(Dollar amounts in thousands)				NEW MEXICO	NEW YORK	
	Trenton	Union City	Union township	Woodbridge township		Albany	Binghamton
POPULATION: 1960	114 167	52 180	51 499	78 846	201 189	129 726	75 941
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	6 30	10 31	12 31
GENERAL REVENUE.	28 999	10 050	4 531	6 941	24 681	25 222	22 135
INTERGOVERNMENTAL REVENUE	9 306	1 934	74	122	2 000	8 340	8 240
FROM STATE GOVERNMENT.	6 955	1 888	35	78	735	7 127	4 042
FROM FEDERAL GOVERNMENT.	2 165	-	-	29	1 209	1 214	1 925
FROM LOCAL GOVERNMENTS	186	46	39	15	55	-	2 274
GENERAL REVENUE FROM OWN SOURCES.	19 693	8 116	4 457	6 819	22 682	16 882	13 895
TAXES	18 141	7 894	3 572	6 004	15 822	14 809	7 604
PROPERTY	16 320	7 309	2 623	1 339	8 349	13 803	7 385
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	5 185	-	-
SELECTIVE SALES AND GROSS RECEIPTS	1 374	439	817	4 474	1 205	857	125
OTHER	448	146	132	191	1 082	148	94
CURRENT CHARGES.	909	109	17	16	5 407	1 245	5 393
MISCELLANEOUS.	642	113	869	799	1 453	828	898
GENERAL EXPENDITURE: ALL FUNCTIONS	30 795	10 066	4 278	8 142	24 230	32 655	20 972
CAPITAL OUTLAY.	5 626	217	499	1 817	6 512	12 861	4 404
OTHER	25 168	9 849	3 779	6 326	17 718	19 794	16 568
EDUCATION	13 699	5 068	-	-	-	10 505	-
OTHER THAN CAPITAL OUTLAY.	13 097	4 966	-	-	-	9 691	-
HIGHWAYS.	1 078	382	502	1 985	2 714	999	601
OTHER THAN CAPITAL OUTLAY.	985	343	286	746	1 648	113	438
PUBLIC WELFARE.	967	303	46	95	-	-	3 473
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	1 950
HOSPITALS	-	-	5	35	-	-	5 448
OTHER THAN CAPITAL OUTLAY.	-	-	5	35	-	-	4 841
HEALTH.	-	126	104	313	333	20	-
POLICE PROTECTION	2 594	885	1 037	1 118	2 703	1 843	1 253
FIRE PROTECTION	1 843	816	961	-	2 307	1 683	1 197
SEWERAGE.	582	253	65	535	5 086	316	362
OTHER THAN CAPITAL OUTLAY.	418	253	61	355	501	202	313
SANITATION OTHER THAN SEWERAGE.	662	599	345	505	2 803	638	1 031
PARKS AND RECREATION.	747	223	115	383	1 604	5 628	647
HOUSING AND URBAN RENEWAL	4 137	-	-	12	31	6 340	4 022
OTHER THAN CAPITAL OUTLAY.	141	-	-	12	30	829	723
LIBRARIES	449	85	220	654	522	347	345
FINANCIAL ADMINISTRATION.	456	199	192	288	868	342	180
GENERAL CONTROL	558	139	142	465	684	357	311
GENERAL PUBLIC BUILDINGS.	789	155	148	116	211	206	152
OTHER THAN CAPITAL OUTLAY.	278	155	148	95	211	159	150
INTEREST ON GENERAL DEBT.	625	158	66	465	1 645	1 204	535
ALL OTHER	1 608	672	330	1 173	2 720	2 227	1 413
WATER SUPPLY REVENUE	2 880	-	-	-	3 684	1 792	1 025
WATER SUPPLY EXPENDITURE	2 927	-	-	-	4 788	1 910	633
CURRENT OPERATION	1 634	-	-	-	2 699	1 122	531
CAPITAL OUTLAY.	1 102	-	-	-	1 122	639	31
INTEREST ON DEBT.	191	-	-	-	967	148	71
OTHER UTILITY REVENUE.	-	-	-	-	(T) 790	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	1 318	-	-
CURRENT OPERATION	-	-	-	-	1 010	-	-
CAPITAL OUTLAY.	-	-	-	-	308	-	-
INTEREST ON D.B.T.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	17 645	6 925	2 369	3 102	12 326	12 821	8 569
GROSS DEBT OUTSTANDING	29 005	3 852	2 397	17 356	82 458	49 905	25 074
LONG-TERM	19 921	3 852	2 348	13 083	82 458	32 298	14 145
FULL FAITH AND CREDIT.	19 921	3 852	2 348	13 083	71 435	16 277	10 303
UTILITY DEBT ONLY	6 878	-	-	-	25 355	4 180	2 550
NONGUARANTEED.	-	-	-	-	11 023	17 021	3 842
UTILITY DEBT ONLY	-	-	-	-	3 004	-	-
SHORT-TERM.	9 084	-	49	4 273	-	16 607	10 929
LONG-TERM DEBT ISSUED.	-	325	760	4 164	20 725	1 895	315
LONG-TERM DEBT RETIRED	1 696	490	285	"07	6 989	3 980	1 178
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	-	46	319	292

Note. See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*). - Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued

(Dollar amounts in thousands)

Item	NEW YORK--Con.						
	Buffalo	Mt. Vernon	New Rochelle	New York City	Niagara Falls	Rochester	Rome
POPULATION: 1960	532 759	76 010	76 812	7 781 984	102 394	318 611	51 646
DATE OF END OF FISCAL YEAR	6 30	12 31	12 31	6 30	12 31	6 30	12 31
GENERAL REVENUE.	130 619	10 487	15 813	4 672 134	13 750	95 917	5 193
INTERGOVERNMENTAL REVENUE	56 367	1 827	3 231	1 771 160	1 564	44 717	745
FROM STATE GOVERNMENT.	44 072	1 054	1 251	1 641 509	1 248	24 065	597
FROM FEDERAL GOVERNMENT.	1 547	773	1 898	122 187	306	4 310	113
FROM LOCAL GOVERNMENTS	10 748	-	82	7 464	10	16 342	35
GENERAL REVENUE FROM OWN SOURCES.	74 252	8 660	12 582	2 900 974	12 186	51 200	4 448
TAXES.	60 755	7 596	9 806	2 443 891	9 698	41 413	2 240
PROPERTY.	56 064	7 310	9 453	1 521 573	6 400	40 003	2 103
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	381 655	2 780	-	-
SELECTIVE SALES AND GROSS RECEIPTS	3 722	96	122	167 443	330	815	81
OTHER	969	191	231	373 220	187	595	56
CURRENT CHARGES.	9 161	758	752	334 916	1 281	6 479	2 071
MISCELLANEOUS.	4 336	305	2 024	122 167	1 208	3 308	137
GENERAL EXPENDITURE: ALL FUNCTIONS	131 012	10 820	14 955	4 162 245	11 812	104 892	6 614
CAPITAL OUTLAY.	16 912	2 417	4 593	420 665	898	20 235	1 603
OTHER	114 100	8 403	10 362	3 741 580	10 914	84 657	5 011
EDUCATION	61 497	-	-	1 171 866	-	47 521	-
OTHER THAN CAPITAL OUTLAY	55 939	-	-	1 032 127	-	42 812	-
HIGHWAYS.	5 692	835	1 070	129 744	785	7 181	655
OTHER THAN CAPITAL OUTLAY	3 194	553	739	81 069	640	4 661	527
PUBLIC WELFARE.	36	6	41	716 125	-	-	5
CASH ASSISTANCE PAYMENTS	-	-	-	458 893	-	-	-
HOSPITALS	-	52	101	429 356	-	-	2 739
OTHER THAN CAPITAL OUTLAY	-	52	101	399 884	-	-	1 834
HEALTH.	56	249	12	83 307	12	61	32
POLICE PROTECTION	10 897	1 763	1 753	309 888	1 700	5 773	471
FIRE PROTECTION	9 198	1 203	1 997	141 802	1 501	5 915	641
SEWERAGE.	2 922	72	232	51 778	435	1 666	77
OTHER THAN CAPITAL OUTLAY	2 310	70	181	19 390	333	1 106	39
SANITATION OTHER THAN SEWERAGE.	6 206	695	920	118 835	945	5 071	195
PARKS AND RECREATION.	5 620	475	532	76 711	611	5 428	145
HOUSING AND URBAN RENEWAL	10 410	2 025	3 871	208 710	695	6 423	374
OTHER THAN CAPITAL OUTLAY	5 930	459	669	131 978	575	800	97
LIBRARIES	20	465	396	37 534	238	1 892	159
FINANCIAL ADMINISTRATION.	1 319	171	192	36 796	410	1 073	138
GENERAL CONTROL	2 109	387	509	86 108	443	1 622	151
GENERAL PUBLIC BUILDINGS.	1 899	102	221	29 237	359	578	35
OTHER THAN CAPITAL OUTLAY	1 585	99	204	26 780	293	568	35
INTEREST ON GENERAL DEBT.	3 906	270	415	167 265	449	2 600	153
ALL OTHER	9 225	2 051	2 691	367 183	3 229	12 088	644
WATER SUPPLY REVENUE	4 419	678	-	92 770	2 047	6 601	691
WATER SUPPLY EXPENDITURE	4 275	608	-	74 118	958	2 743	1 085
CURRENT OPERATION	2 816	562	-	30 738	825	2 256	274
CAPITAL OUTLAY.	1 018	39	-	20 534	18	383	763
INTEREST ON DEBT.	441	7	-	22 846	115	104	48
OTHER UTILITY REVENUE.	-	-	-	(T)409 814	(T)508	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	616 695	462	-	-
CURRENT OPERATION	-	-	-	439 185	455	-	-
CAPITAL OUTLAY.	-	-	-	113 642	-	-	-
INTEREST ON DEBT.	-	-	-	63 868	7	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	75 633	6 007	6 977	2 522 199	7 704	52 528	2 962
GROSS DEBT OUTSTANDING	191 225	13 759	24 114	7 918 889	22 238	89 659	10 567
LONG-TERM	152 285	9 733	12 889	7 059 085	20 295	42 583	9 185
FULL FAITH AND CREDIT.	89 701	5 877	9 381	5 333 084	17 523	38 164	6 093
UTILITY DEBT ONLY	14 105	281	-	2 541 010	5 137	981	3 165
NONGUARANTEED.	62 584	3 856	3 508	1 726 001	2 772	4 419	3 093
UTILITY DEBT ONLY	38 940	4 026	11 225	859 804	1 944	47 076	1 381
SHORT-TERM.	22 433	147	-	543 487	-	-	3 181
LONG-TERM DEBT ISSUED.	11 642	1 275	839	485 754	2 689	5 517	664
LONG-TERM DEBT RETIRED	1 810	273	623	392 049	-	653	-
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS							

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G), transit system (T). Two or more utilities are indicated by an asterisk (*).

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued

(Dollar amounts in thousands)

Item	NEW YORK--Con.						NORTH CAROLINA
	Schenectady	Syracuse	Troy	Utica	White Plains	Yonkers	
PUPULATION: 1960	81 682	216 038	67 492	100 410	50 485	190 634	60 192
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	6 30	12 31	6 30
GENERAL REVENUE.	10 336	55 496	7 290	10 904	21 320	52 820	5 207
INTERGOVERNMENTAL REVENUE	1 582	19 663	1 354	2 447	11 124	16 977	1 531
FROM STATE GOVERNMENT	1 281	16 146	941	1 540	5 932	14 778	732
FROM FEDERAL GOVERNMENT	292	3 242	300	844	5 097	2 189	780
FROM LOCAL GOVERNMENTS	9	275	113	64	94	10	19
GENERAL REVENUE FROM OWN SOURCES.	8 754	35 833	5 935	8 456	10 196	35 843	3 677
TAXES.	6 951	29 055	4 715	4 018	7 211	31 016	3 027
PROPERTY.	6 700	24 922	4 522	6 703	6 797	28 935	2 739
GENERAL SALES AND GROSS RECEIPTS.	-	3 324	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	125	416	297	160	114	1 698	55
OTHER	126	393	95	155	300	383	233
CURRENT CHARGES.	1 372	4 758	1 058	967	1 946	3 521	521
MISCELLANEOUS.	431	2 020	162	472	1 039	1 305	129
GENERAL EXPENDITURE: ALL FUNCTIONS	9 381	55 549	7 948	15 436	25 414	52 832	6 871
CAPITAL OUTLAY.	184	11 510	2 073	6 190	15 049	7 636	1 573
OTHER	9 197	44 039	5 874	9 246	10 365	45 196	5 299
EDUCATION	-	21 020	-	-	-	24 043	-
OTHER THAN CAPITAL OUTLAY.	-	19 968	-	-	-	21 950	-
HIGHWAYS.	683	2 948	884	1 282	1 077	1 187	701
OTHER THAN CAPITAL OUTLAY.	675	1 778	491	831	762	642	597
PUBLIC WELFARE.	-	-	6	-	14	25	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	433	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	433	-	-	-	-	-
HEALTH.	270	1 515	33	286	-	744	19
POLICE PROTECTION	1 251	3 909	915	1 286	1 738	4 739	897
FIRE PROTECTION	1 416	3 776	1 186	1 799	1 460	3 021	848
SEWERAGE.	335	541	243	260	108	532	-
OTHER THAN CAPITAL OUTLAY.	335	215	152	82	82	348	-
SANITATION OTHER THAN SEWERAGE.	958	1 858	271	385	794	1 859	456
PARKS AND RECREATION.	567	2 116	187	756	544	1 512	512
HOUSING AND URBAN RENEWAL	768	6 461	2 019	4 711	13 166	4 367	1 368
OTHER THAN CAPITAL OUTLAY.	702	1 533	578	836	823	1 102	152
LIBRARIES	-	866	74	224	332	1 021	175
FINANCIAL ADMINISTRATION.	546	673	144	216	222	741	95
GENERAL CONTROL	283	841	181	285	497	985	400
GENERAL PUBLIC BUILDINGS.	89	1 069	94	803	167	103	86
OTHER THAN CAPITAL OUTLAY.	86	226	94	154	149	101	86
INTEREST ON GENERAL DEBT.	342	1 984	522	718	573	1 770	461
ALL OTHER	1 872	5 539	1 190	2 427	4 722	6 184	852
WATER SUPPLY REVENUE	766	2 386	764	1 630	905	2 022	2 145
WATER SUPPLY EXPENDITURE	525	1 714	1 520	807	698	2 410	2 406
CURRENT OPERATION	471	1 496	624	740	467	1 540	2 055
CAPITAL OUTLAY.	27	199	563	-	229	753	-
INTEREST ON DEBT.	27	19	333	67	2	117	351
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	5 946	30 310	3 718	5 523	6 798	29 591	3 349
GROSS DEBT OUTSTANDING	14 325	78 134	28 907	31 122	24 758	82 720	20 426
LONG-TERM	9 218	39 039	22 329	23 099	11 899	61 615	18 378
FULL FAITH AND CREDIT.	2 510	19 304	3 267	12 594	7 786	38 216	18 378
UTILITY DEBT ONLY	-	574	-	-	146	2 914	8 386
NONGUARANTEED.	6 708	19 735	19 062	10 505	4 112	23 399	-
UTILITY DEBT ONLY	652	-	9 190	2 250	-	-	-
SHORT-TERM.	5 107	39 096	6 578	8 023	12 859	21 105	2 048
LONG-TERM DEBT ISSUED.	-	1 890	-	3 490	2 069	8 015	-
LONG-TERM DEBT RETIRED	756	2 594	1 153	1 776	1 644	5 956	328
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	280	856	281	-	179	1 274	126

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*). - Represents zero or rounds to zero.

**Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued**

(Dollar amounts in thousands)

Item	NORTH CAROLINA--Con.						OHIO
	Charlotte	Durham	Greensboro	High Point	Raleigh	Winston-Salem	
POPULATION: 1960	201 564	78 302	119 574	62 063	93 931	111 135	290 351
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	12 31
GENERAL REVENUE.	25 425	9 402	19 267	6 986	8 632	17 122	41 775
INTERGOVERNMENTAL REVENUE	4 941	1 586	3 913	1 362	1 608	4 216	7 096
FROM STATE GOVERNMENT	2 326	953	1 888	760	1 134	1 534	6 042
FROM FEDERAL GOVERNMENT	1 321	604	1 785	454	162	2 064	1 042
FROM LOCAL GOVERNMENTS	1 294	30	239	148	311	618	12
GENERAL REVENUE FROM OWN SOURCES.	20 484	7 816	15 354	5 624	7 024	12 906	34 679
TAXES.	15 155	4 850	9 132	3 356	4 960	7 442	19 450
PROPERTY.	14 039	4 614	8 631	3 210	4 555	7 045	7 641
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
OTHER	1 116	236	501	147	405	397	11 809
CURRENT CHARGES.	3 845	1 775	2 491	907	223	3 335	10 091
MISCELLANEOUS.	1 484	1 191	3 731	1 361	1 841	2 129	5 138
GENERAL EXPENDITURE: ALL FUNCTIONS	25 948	12 148	19 311	9 998	8 392	20 804	53 672
CAPITAL OUTLAY.	7 668	5 275	7 384	4 461	1 982	8 401	25 692
OTHER	18 280	6 873	11 927	5 537	6 410	12 403	27 980
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	14 885
HIGHWAYS.	4 132	2 274	4 450	2 455	1 551	3 230	7 466
OTHER THAN CAPITAL OUTLAY.	897	721	822	533	551	1 351	3 611
PUBLIC WELFARE.	260	-	-	-	-	-	10
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	406	-	-	-	-	2 239	-
OTHER THAN CAPITAL OUTLAY.	406	-	-	-	-	2 079	-
HEALTH.	257	-	-	-	-	37	998
POLICE PROTECTION	3 521	1 112	2 479	1 118	1 312	2 144	4 914
FIRE PROTECTION	2 983	809	1 398	897	1 147	1 446	2 271
SEWERAGE.	1 197	1 818	1 135	1 012	568	2 684	4 496
OTHER THAN CAPITAL OUTLAY.	775	568	605	238	239	485	2 039
SANITATION OTHER THAN SEWERAGE.	2 753	656	436	685	745	929	1 004
PARKS AND RECREATION.	1 177	413	2 135	626	564	2 366	1 091
HOUSING AND URBAN RENEWAL	2 419	2 315	1 254	1 265	63	2 031	6 465
OTHER THAN CAPITAL OUTLAY.	247	293	155	130	32	213	1 003
LIBRARIES	3	139	444	173	218	-	-
FINANCIAL ADMINISTRATION.	612	307	497	331	230	433	763
GENERAL CONTROL.	628	245	590	356	437	474	782
GENERAL PUBLIC BUILDINGS.	186	55	200	211	270	628	257
OTHER THAN CAPITAL OUTLAY.	182	54	157	128	123	121	257
INTEREST ON GENERAL DEBT.	1 789	893	1 129	492	402	361	1 520
ALL OTHER	3 628	1 116	3 164	375	886	1 802	6 750
WATER SUPPLY REVENUE	3 015	1 221	2 504	935	2 494	1 882	4 717
WATER SUPPLY EXPENDITURE	6 595	3 626	3 107	1 712	4 627	2 884	4 188
CURRENT OPERATION	1 225	778	1 115	401	612	789	2 785
CAPITAL OUTLAY.	4 751	2 625	1 658	1 091	3 627	1 732	916
INTEREST ON DEBT.	619	223	333	220	388	363	487
OTHER UTILITY REVENUE.	-	-	-	(E) 3 607	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	2 522	-	-	-
CURRENT OPERATION	-	-	-	2 049	-	-	-
CAPITAL OUTLAY.	-	-	-	399	-	-	-
INTEREST ON DEBT.	-	-	-	75	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	12 447	4 158	8 112	3 875	4 606	9 209	17 496
GROSS DEBT OUTSTANDING	80 586	36 387	44 257	28 068	31 715	36 820	71 751
LONG-TERM	68 758	20 555	40 512	23 068	30 804	25 578	60 655
FULL FAITH AND CREDIT	68 758	19 623	39 512	23 068	30 804	25 578	52 084
UTILITY DEBT ONLY	19 441	5 940	11 839	9 328	13 150	11 555	13 318
NONGUARANTEED	-	932	1 000	-	-	-	8 571
UTILITY DEBT ONLY	-	-	-	-	-	-	720
SHORT-TERM.	11 828	15 832	3 745	5 000	911	11 242	11 096
LONG-TERM DEBT ISSUED.	-	-	1 000	5 500	9 550	6 620	12 827
LONG-TERM DEBT RETIRED	3 091	1 171	2 254	1 120	974	1 419	8 700
EXHIBIT I CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	173	-	-	60	-	234	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G), transit system (T). Two or more utilities are indicated by an asterisk (*).

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued
(Dollar amounts in thousands)

Item	OHIO--Con.						
	Canton	Cincinnati	Cleveland	Cleveland Heights	Columbus	Dayton	Euclid
POPULATION: 1960	113 631	502 550	876 050	61 813	471 316	262 332	62 998
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	9 370	138 112	110 220	4 865	52 659	39 461	6 499
INTERGOVERNMENTAL REVENUE	1 740	32 153	22 154	737	11 669	7 110	899
FROM STATE GOVERNMENT	1 702	9 365	13 843	737	7 567	3 790	899
FROM FEDERAL GOVERNMENT	37	20 026	7 334	-	3 006	3 152	-
FROM LOCAL GOVERNMENTS	-	2 762	977	-	1 096	168	-
GENERAL REVENUE FROM OWN SOURCES.	7 630	105 959	88 066	4 128	40 990	32 351	5 601
TAXES.	5 773	46 992	59 998	3 378	24 163	24 617	3 829
PROPERTY.	1 127	24 129	56 021	2 219	5 190	9 611	3 708
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	379	409	40	-	-	-
OTHER.	4 645	22 484	3 568	1 118	18 973	15 005	1 121
CURRENT CHARGES.	1 217	34 987	19 144	355	9 331	3 777	1 176
MISCELLANEOUS.	640	23 980	8 924	395	7 496	3 957	595
GENERAL EXPENDITURE: ALL FUNCTIONS	8 484	133 597	104 536	5 054	77 003	37 515	5 230
CAPITAL OUTLAY.	1 838	40 497	25 665	1 334	36 080	13 281	896
OTHER	6 646	93 100	78 873	3 721	40 923	24 233	4 334
EDUCATION	-	38 545	28	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	30 725	28	-	-	-	-
HIGHWAYS.	2 651	6 934	9 868	536	6 599	8 073	727
OTHER THAN CAPITAL OUTLAY.	1 261	3 585	7 089	509	2 087	1 922	369
PUBLIC WELFARE.	164	1 550	424	7	42	-	5
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	15 260	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	12 098	-	-	-	-	-
HEALTH.	256	1 968	2 428	38	1 384	727	39
POLICE PROTECTION	1 395	8 731	19 990	621	8 567	4 207	784
FIRE PROTECTION	1 224	7 243	11 501	501	6 581	4 186	510
SEWERAGE.	686	6 026	8 120	1 013	26 635	1 242	571
OTHER THAN CAPITAL OUTLAY.	501	2 382	3 722	412	3 031	1 000	450
SANITATION OTHER THAN SEWERAGE.	310	4 121	9 176	455	3 210	2 391	657
PARKS AND RECREATION.	236	9 051	8 462	137	5 093	2 291	621
HOUSING AND URBAN RENEWAL	7	12 494	12 424	-	2 396	3 678	-
OTHER THAN CAPITAL OUTLAY.	7	2 105	1 474	-	395	649	-
LIBRARIES	-	-	-	-	1 666	-	-
FINANCIAL ADMINISTRATION.	253	1 333	687	56	933	720	50
GENERAL CONTROL	440	1 640	3 197	201	2 045	1 463	240
GENERAL PUBLIC BUILDINGS	234	1 115	695	104	435	790	104
OTHER THAN CAPITAL OUTLAY.	221	587	673	104	427	627	97
INTEREST ON GENERAL DEBT.	70	7 372	4 424	126	3 682	1 659	475
ALL OTHER	557	10 214	13 112	1 261	7 735	6 088	446
WATER SUPPLY REVENUE	1 848	9 817	18 900	1 036	8 242	3 938	-
WATER SUPPLY EXPENDITURE	2 334	9 889	18 013	751	8 892	4 418	-
CURRENT OPERATION	940	5 355	12 595	749	4 576	2 688	-
CAPITAL OUTLAY.	1 302	3 607	3 926	1	3 625	1 360	-
INTEREST ON DEBT.	91	927	1 492	-	691	371	-
OTHER UTILITY REVENUE.	-	-	(*) 36 129	-	(E) 2 737	-	(T) 471
OTHER UTILITY EXPENDITURE.	-	-	39 833	-	3 529	-	699
CURRENT OPERATION	-	-	29 449	-	2 028	-	597
CAPITAL OUTLAY.	-	-	9 107	-	1 501	-	102
INTEREST ON DEBT.	-	-	1 277	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	5 620	65 925	86 343	2 449	30 627	20 058	3 202
GROSS DEBT OUTSTANDING	7 519	286 018	291 217	7 094	192 373	72 342	12 741
LONG-TERM	2 636	232 044	247 856	3 394	120 666	53 727	12 574
FULL FAITH AND CREDIT	1 093	207 805	159 970	2 950	120 666	53 727	12 574
UTILITY DEBT ONLY	935	32 048	890	-	32 515	13 106	-
NONGUARANTEED.	1 543	24 239	87 886	444	-	-	-
UTILITY DEBT ONLY	4 883	53 974	43 361	3 700	71 707	18 615	167
SHORT-TERM.	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED.	-	6 160	20 250	-	20 580	5 880	741
LONG-TERM DEBT RETIRED	613	12 829	20 422	369	6 602	3 848	1 424
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	3 387	633	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued
(Dollar amounts in thousands)

Item	OHIO—Con.						
	Hamilton	Kettering	Lakewood	Lima	Lorain	Parma	Springfield
POPULATION: 1960	72 354	54 462	66 154	51 037	68 932	82 845	82 723
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	6 493	2 957	9 644	5 250	5 346	6 080	8 462
INTERGOVERNMENTAL REVENUE	1 339	700	922	888	1 104	1 137	1 248
FROM STATE GOVERNMENT.	930	700	922	888	947	1 137	1 111
FROM FEDERAL GOVERNMENT.	409	-	-	-	157	-	137
FROM LOCAL GOVERNMENTS.	1	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES.	5 154	2 258	8 722	4 362	4 242	4 943	7 214
TAXES.	3 193	1 949	3 093	1 889	2 557	3 295	3 989
PROPERTY.	1 172	1 818	2 618	574	2 352	3 007	969
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
OTHER.	2 020	131	474	1 316	205	278	3 020
CURRENT CHARGES.	1 021	6	4 777	1 094	822	302	2 493
MISCELLANEOUS.	940	303	892	1 380	863	1 345	732
GENERAL EXPENDITURE: ALL FUNCTIONS	5 390	3 157	10 259	3 898	4 316	4 228	8 409
CAPITAL OUTLAY.	570	1 406	1 898	1 000	396	624	1 548
OTHER	4 820	1 752	8 361	2 898	3 921	3 604	6 861
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	499	1 653	557	777	804	677	1 167
OTHER THAN CAPITAL OUTLAY.	228	418	399	512	576	564	769
PUBLIC WELFARE.	7	-	-	-	-	11	2
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	4 412	255	-	-	1 851
OTHER THAN CAPITAL OUTLAY.	-	-	4 228	-	-	-	1 674
HEALTH.	168	52	55	52	173	56	149
POLICE PROTECTION	937	431	626	504	586	717	802
FIRE PROTECTION	890	172	565	467	696	527	954
SEWERAGE.	389	34	615	253	320	466	380
OTHER THAN CAPITAL OUTLAY.	356	7	221	217	241	143	259
SANITATION OTHER THAN SEWERAGE.	462	33	753	341	306	392	329
PARKS AND RECREATION.	328	87	189	179	212	195	763
HOUSING AND URBAN RENEWAL	59	-	-	-	41	-	214
OTHER THAN CAPITAL OUTLAY.	15	-	-	-	-	-	113
LIBRARIES	-	-	-	-	-	-	-
FINANCIAL ADMINISTRATION.	62	38	161	103	52	103	127
GENERAL CONTROL	123	185	267	238	165	286	286
GENERAL PUBLIC BUILDINGS.	124	96	61	327	57	95	87
OTHER THAN CAPITAL OUTLAY.	89	92	61	15	57	76	78
INTEREST ON GENERAL DEBT.	213	94	300	83	265	298	142
ALL OTHER	1 130	283	1 696	318	641	404	1 157
WATER SUPPLY REVENUE	1 196	-	662	1 226	813	-	1 005
WATER SUPPLY EXPENDITURE	911	-	611	956	658	-	747
CURRENT OPERATION	726	-	594	540	391	-	558
CAPITAL OUTLAY.	121	-	2	233	222	-	44
INTEREST ON DEBT.	64	-	15	183	46	-	144
OTHER UTILITY REVENUE.	(*)7 552	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	7 653	-	-	-	-	-	-
CURRENT OPERATION	5 343	-	-	-	-	-	-
CAPITAL OUTLAY.	2 103	-	-	-	-	-	-
INTEREST ON DEBT.	207	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	4 856	1 183	5 332	2 178	2 972	2 188	4 446
GROSS DEBT OUTSTANDING	13 728	2 726	13 317	13 398	9 523	6 812	9 302
LONG-TERM	13 378	2 726	5 940	3 196	8 493	6 812	8 146
FULL FAITH AND CREDIT.	5 183	2 726	5 735	2 447	8 163	4 861	3 184
UTILITY DEBT ONLY	806	-	423	1 535	1 541	-	-
NONGUARANTEED.	8 195	-	205	749	330	1 951	4 962
UTILITY DEBT ONLY	8 050	-	-	293	-	-	4 611
SHORT-TERM.	350	-	7 377	10 201	1 030	-	1 156
LONG-TERM DEBT ISSUED.	66	17	-	12	1 598	165	250
LONG-TERM DEBT RETIRED	1 146	206	573	332	1 918	1 761	346
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued
(Dollar amounts in thousands)

Item	OHIO--Con.			OKLAHOMA			ORECON
	Toledo	Warren	Youngstown	Lawton	Oklahoma City	Tulsa	Eugene
POPULATION: 1960	318 003	59 648	166 689	61 697	324 253	261 685	50 977
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	6 30	6 30	6 30	6 30
GENERAL REVENUE	47 295	5 834	15 070	3 442	39 533	24 803	8 651
INTERGOVERNMENTAL REVENUE	8 330	1 133	2 930	420	5 839	3 232	1 576
FROM STATE GOVERNMENT	6 842	819	2 060	329	1 857	979	1 018
FROM FEDERAL GOVERNMENT	1 253	314	870	91	3 968	2 254	233
FROM LOCAL GOVERNMENTS	235	-	-	-	14	-	324
GENERAL REVENUE FROM OWN SOURCES	38 965	4 701	12 140	3 022	33 694	21 571	7 075
TAXES	20 496	3 061	9 048	1 732	20 149	9 655	3 587
PROPERTY	7 463	763	3 800	1 563	10 958	6 876	3 319
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	6 628	921	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
CURRENT CHARGES	13 033	2 298	5 248	108	1 615	1 112	105
MISCELLANEOUS	14 511	1 225	1 604	711	8 540	8 357	1 331
GENERAL EXPENDITURE: ALL FUNCTIONS	50 865	6 156	15 028	2 704	39 406	31 797	11 718
CAPITAL OUTLAY	13 241	2 300	3 867	565	12 618	12 923	5 781
OTHER	37 624	3 856	11 161	2 139	26 788	18 874	5 936
EDUCATION	13 431	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	10 217	-	-	-	-	-	-
HIGHWAYS	5 583	1 218	4 451	549	3 785	3 522	804
OTHER THAN CAPITAL OUTLAY	3 265	557	1 344	234	2 149	1 385	605
PUBLIC WELFARE	146	4	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	3	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HEALTH	1 428	78	290	27	-	-	69
POLICE PROTECTION	5 324	812	2 076	522	4 462	2 780	1 204
FIRE PROTECTION	4 482	672	1 696	322	3 581	3 523	1 235
SEWERAGE	4 486	368	1 138	46	5 316	2 258	2 241
OTHER THAN CAPITAL OUTLAY	1 588	311	688	41	1 080	684	405
SANITATION OTHER THAN SEWERAGE	2 977	342	980	211	1 347	1 182	331
PARKS AND RECREATION	2 219	260	489	171	3 648	1 402	1 427
HOUSING AND URBAN RENEWAL	4 150	1 367	466	132	-	6 401	78
OTHER THAN CAPITAL OUTLAY	803	3	289	54	-	275	39
LIBRARIES	-	-	-	49	81	-	245
FINANCIAL ADMINISTRATION	689	95	227	4	509	572	186
GENERAL CONTROL	1 234	236	618	102	999	451	138
GENERAL PUBLIC BUILDINGS	254	71	191	46	656	1 562	60
OTHER THAN CAPITAL OUTLAY	177	54	191	17	655	159	50
INTEREST ON GENERAL DEBT	1 164	309	1 162	204	4 854	3 960	693
ALL OTHER	3 298	323	1 242	319	10 168	4 184	3 007
WATER SUPPLY REVENUE	4 052	1 291	2 163	1 110	9 160	7 352	1 146
WATER SUPPLY EXPENDITURE	5 122	1 355	2 163	1 078	7 417	6 669	1 542
CURRENT OPERATION	2 636	567	2 038	244	2 387	2 003	507
CAPITAL OUTLAY	2 373	544	124	410	1 509	4 221	894
INTEREST ON DEBT	113	243	-	424	3 521	445	140
OTHER UTILITY REVENUE	-	-	-	-	(T) 636	-	(E) 8 416
OTHER UTILITY EXPENDITURE	-	-	-	-	933	-	9 079
CURRENT OPERATION	-	-	-	-	885	-	4 078
CAPITAL OUTLAY	-	-	-	-	48	-	3 828
INTEREST ON DEBT	-	-	-	-	-	-	1 173
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	27 716	3 206	8 504	1 510	17 508	12 696	6 427
GROSS DEBT OUTSTANDING	52 113	15 627	35 912	16 510	233 421	140 343	57 122
LONG-TERM	34 199	12 923	27 143	15 452	233 408	129 424	52 993
FULL FAITH AND CREDIT	13 102	4 333	26 604	15 452	117 988	98 812	18 088
UTILITY DEBT ONLY	-	-	-	12 211	22 713	16 630	5 702
NONGUARANTEED	21 097	8 590	539	-	115 420	30 612	34 905
UTILITY DEBT ONLY	3 435	5 539	-	-	74 001	-	32 200
SHORT-TERM	17 914	2 704	8 769	1 059	13	10 919	4 129
LONG-TERM DEBT ISSUED	7 190	-	7 374	692	1 538	18 230	8 116
LONG-TERM DEBT RETIRED	4 905	563	1 302	668	8 863	5 592	1 552
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	104	670	185	-

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued

(Dollar amounts in thousands)

Item	OREGON--Con.		PENNSYLVANIA				
	Portland	Abington township	Allentown	Altoona	Bethlehem	Bristol township	Chester
POPULATION: 1960	372 676	55 831	108 347	69 407	75 408	59 298	63 658
DATE OF END OF FISCAL YEAR	6 30	1 3	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	50 989	3 074	8 275	4 421	9 913	1 729	4 659
INTERGOVERNMENTAL REVENUE	5 652	226	626	763	4 029	144	642
FROM STATE GOVERNMENT.	4 711	226	613	670	2 242	144	329
FROM FEDERAL GOVERNMENT.	592	-	13	43	1 384	-	163
FROM LOCAL GOVERNMENTS	349	-	-	50	402	-	150
GENERAL REVENUE FROM OWN SOURCES.	45 337	2 848	7 650	3 658	5 884	1 585	4 017
TAXES.	28 953	2 290	5 852	2 664	3 893	1 188	3 588
PROPERTY.	23 177	2 009	2 965	1 740	2 206	1 028	1 501
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	2 330	54	-	6	-	-	-
OTHER	3 446	228	2 887	919	1 687	160	2 087
CURRENT CHARGES.	10 523	368	1 116	731	1 028	302	294
MISCELLANEOUS.	5 861	190	682	263	963	96	134
GENERAL EXPENDITURE: ALL FUNCTIONS	56 512	2 631	8 891	4 358	9 705	2 028	5 307
CAPITAL OUTLAY.	17 946	370	1 008	730	3 959	168	1 441
OTHER	38 566	2 261	7 883	3 628	5 746	1 860	3 866
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	4 332	371	1 222	589	686	578	615
OTHER THAN CAPITAL OUTLAY.	3 531	323	1 040	332	279	451	603
PUBLIC WELFARE.	-	-	7	-	-	2	9
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	11	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	11	-	-	-	-
HEALTH.	1 580	42	199	37	129	10	111
POLICE PROTECTION	8 451	520	1 325	578	821	474	913
FIRE PROTECTION	7 074	119	933	638	691	60	272
SEWERAGE.	4 106	564	1 217	336	382	489	394
OTHER THAN CAPITAL OUTLAY.	1 158	267	668	251	210	489	304
SANITATION OTHER THAN SEWERAGE.	1 126	438	602	161	56	6	236
PARKS AND RECREATION.	11 713	156	557	137	611	14	178
HOUSING AND URBAN RENEWAL	3 749	-	188	434	2 855	-	1 745
OTHER THAN CAPITAL OUTLAY.	728	-	99	56	182	-	475
LIBRARIES	-	31	-	-	510	-	33
FINANCIAL ADMINISTRATION.	1 113	13	219	117	324	12	195
GENERAL CONTROL	1 479	204	257	59	129	160	167
GENERAL PUBLIC BUILDINGS.	388	27	215	54	148	93	115
OTHER THAN CAPITAL OUTLAY.	314	27	208	54	142	93	103
INTEREST ON GENERAL DEBT.	991	98	116	28	171	40	104
ALL OTHER	10 410	48	1 823	1 189	2 192	92	219
WATER SUPPLY REVENUE	7 013	-	1 368	771	1 235	-	-
WATER SUPPLY EXPENDITURE	5 781	-	1 044	476	1 160	-	-
CURRENT OPERATION	3 327	-	944	461	627	-	-
CAPITAL OUTLAY.	2 082	-	100	14	533	-	-
INTEREST ON DEBT.	372	-	-	-	-	-	-
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	32 670	1 236	4 743	2 562	3 683	704	2 044
GROSS DEBT OUTSTANDING	55 293	3 069	5 707	937	12 688	615	4 122
LONG-TERM	44 610	3 069	5 310	637	8 850	615	1 940
FULL FAITH AND CREDIT.	43 639	3 069	5 310	637	8 850	615	1 940
UTILITY DEBT ONLY	14 041	-	-	-	-	-	-
NONGUARANTEED.	971	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM.	10 683	-	397	300	3 838	-	2 182
LONG-TERM DEBT ISSUED.	13 227	575	600	-	4 280	-	-
LONG-TERM DEBT RETIRED	3 638	587	432	141	310	55	305
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 828	20	362	88	145	-	90

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Table 5—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued
(Dollar amounts in thousands)

Item	PENNSYLVANIA--Con.						
	Erie	Harrisburg	Haverford township	Johnstown	Lancaster	Lower Merion township	Penn Hills township
POPULATION: 1960	138 440	79 697	54 019	53 949	61 055	59 420	51 512
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	1 3	12 31	12 31	12 31
GENERAL REVENUE.	13 003	7 484	2 469	3 476	5 733	4 701	2 302
INTERGOVERNMENTAL REVENUE	1 862	927	431	628	2 493	333	275
FROM STATE GOVERNMENT.	1 177	665	152	237	608	294	242
FROM FEDERAL GOVERNMENT	573	-	-	337	1 843	-	-
FROM LOCAL GOVERNMENTS	112	261	279	54	32	39	33
GENERAL REVENUE FROM OWN SOURCES.	11 141	6 557	2 039	2 848	3 250	4 368	2 027
TAXES.	8 034	4 317	1 613	2 241	2 197	3 617	1 769
PROPERTY.	6 093	2 335	1 490	1 311	1 550	3 282	1 087
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
GENERAL EXPENDITURE: ALL FUNCTIONS	11 663	6 912	2 351	2 770	7 135	4 766	2 071
CAPITAL OUTLAY.	3 382	992	133	224	3 238	849	274
OTHER	8 281	5 920	2 218	2 546	3 896	3 917	1 796
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	1 402	1 400	565	576	485	871	462
OTHER THAN CAPITAL OUTLAY.	922	744	515	397	429	565	387
PUBLIC WELFARE.	-	5	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	130	19	1	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	130	19	1	-	-	-	-
HEALTH.	139	61	34	-	120	92	9
POLICE PROTECTION	1 398	1 157	502	524	643	1 010	432
FIRE PROTECTION	1 270	634	86	539	566	167	63
SEWERAGE.	609	515	451	45	371	324	375
OTHER THAN CAPITAL OUTLAY.	577	466	423	26	371	315	264
SANITATION OTHER THAN SEWERAGE.	514	770	269	190	134	628	251
PARKS AND RECREATION.	377	409	63	195	282	329	116
HOUSING AND URBAN RENEWAL	2 682	233	-	53	3 493	-	-
OTHER THAN CAPITAL OUTLAY.	214	108	-	53	393	-	-
LIBRARIES	-	10	36	36	27	265	5
FINANCIAL ADMINISTRATION.	348	351	17	112	128	158	50
GENERAL CONTROL.	350	101	73	34	141	138	154
GENERAL PUBLIC BUILDINGS.	502	132	23	75	134	47	20
OTHER THAN CAPITAL OUTLAY.	172	132	23	73	133	47	20
INTEREST ON GENERAL DEBT.	401	118	38	46	158	30	36
ALL OTHER	1 542	997	193	344	454	708	98
WATER SUPPLY REVENUE	1 635	912	-	-	1 597	-	-
WATER SUPPLY EXPENDITURE	1 280	775	-	-	1 156	-	-
CURRENT OPERATION	1 036	485	-	-	1 156	-	-
CAPITAL OUTLAY.	154	271	-	-	-	-	-
INTEREST ON DEBT.	90	20	-	-	-	-	-
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	6 191	3 903	1 261	1 924	2 573	2 503	863
GROSS DEBT OUTSTANDING	23 555	5 615	1 230	1 540	7 899	1 805	811
LONG-TERM	16 946	3 675	1 230	1 407	2 180	1 805	811
FULL FAITH AND CREDIT.	16 946	3 675	1 230	1 407	2 180	1 805	811
UTILITY DEBT ONLY	2 640	679	-	-	-	-	-
NONGUARANTEED.	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM.	6 639	1 940	-	133	5 719	-	-
LONG-TERM DEBT ISSUED.	-	450	20	-	-	800	162
LONG-TERM DEBT RETIRED	1 180	302	98	217	215	275	99
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	520	206	-	99	152	87	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).
- Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued
(Dollar amounts in thousands)

Item	PENNSYLVANIA--Con.						
	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township	Wilkes-Barre	York
POPULATION: 1960	2 002 512	604 332	98 177	111 443	93 158	63 551	54 504
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	384 396	79 729	7 297	8 308	4 839	3 858	3 687
INTERGOVERNMENTAL REVENUE	60 895	19 280	1 877	2 613	437	715	442
FROM STATE GOVERNMENT.	31 390	4 897	596	645	348	431	432
FROM FEDERAL GOVERNMENT.	28 514	13 702	1 263	1 922	-	219	-
FROM LOCAL GOVERNMENTS	991	681	18	46	89	65	10
GENERAL REVENUE FROM OWN SOURCES.	323 501	60 449	5 420	5 695	4 402	3 143	3 245
TAXES.	254 998	52 736	4 639	4 839	3 702	2 490	2 177
PROPERTY.	107 707	32 556	3 214	3 147	3 418	1 926	1 338
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	1 537	2 414	50	-	-	11	132
OTHER	145 754	17 766	1 375	1 692	284	554	706
CURRENT CHARGES.	33 265	1 528	483	352	518	234	943
MISCELLANEOUS	35 218	6 185	298	504	182	419	126
GENERAL EXPENDITURE: ALL FUNCTIONS	362 670	79 599	8 781	6 188	4 042	3 561	3 415
CAPITAL OUTLAY.	63 611	20 455	3 604	994	321	711	146
OTHER	299 059	59 144	5 177	5 194	3 721	2 850	3 269
EDUCATION	10 672	12	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	10 657	12	-	-	-	-	-
HIGHWAYS.	17 897	6 324	638	454	531	242	442
OTHER THAN CAPITAL OUTLAY.	13 987	3 879	584	418	527	180	333
PUBLIC WELFARE.	14 988	30	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	23 189	-	-	-	5	-	7
OTHER THAN CAPITAL OUTLAY.	22 491	-	-	-	5	-	7
HEALTH.	7 559	23	163	52	63	63	28
POLICE PROTECTION	56 090	13 084	1 149	962	1 164	551	562
FIRE PROTECTION	21 337	8 016	602	1 220	186	546	437
SEWERAGE.	15 251	1 189	485	46	352	68	311
OTHER THAN CAPITAL OUTLAY.	4 805	1 029	220	15	289	68	311
SANITATION OTHER THAN SEWERAGE.	19 649	6 520	130	475	630	252	270
PARKS AND RECREATION.	19 269	8 556	451	301	203	216	206
HOUSING AND URBAN RENEWAL	29 084	17 001	3 096	997	-	700	35
OTHER THAN CAPITAL OUTLAY.	5 390	1 998	56	372	-	115	34
LIBRARIES	6 347	2 446	212	140	97	15	4
FINANCIAL ADMINISTRATION.	8 872	2 456	256	222	256	161	75
GENERAL CONTROL	20 681	1 648	192	165	88	91	107
GENERAL PUBLIC BUILDINGS.	8 699	1 999	154	36	65	39	40
OTHER THAN CAPITAL OUTLAY.	5 943	1 727	154	36	52	39	40
INTEREST ON GENERAL DEBT.	25 429	3 823	250	322	121	137	39
ALL OTHER	57 657	6 472	1 004	795	282	481	862
WATER SUPPLY REVENUE	19 674	9 616	1 594	-	-	-	-
WATER SUPPLY EXPENDITURE	24 166	7 082	1 425	-	-	-	-
CURRENT OPERATION	12 653	5 698	1 148	-	-	-	-
CAPITAL OUTLAY.	7 847	1 384	255	-	-	-	-
INTEREST ON DEBT.	3 666	-	23	-	-	-	-
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	198 902	42 144	3 902	3 783	2 251	1 969	1 731
GROSS DEBT OUTSTANDING	950 147	134 216	9 861	9 506	4 025	4 727	2 134
LONG-TERM	842 297	78 851	7 550	2 800	4 025	1 885	1 650
FULL FAITH AND CREDIT.	838 369	71 319	7 550	2 753	4 025	1 885	1 650
UTILITY DEBT ONLY	114 719	-	1 050	-	-	-	-
NONGUARANTEED.	3 928	7 532	-	47	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM.	107 850	55 365	2 311	6 706	-	2 842	484
LONG-TERM DEBT ISSUED.	70 018	13 405	-	344	300	-	500
LONG-TERM DEBT RETIRED	43 799	13 556	725	343	459	225	155
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	11 109	3 614	404	363	292	176	116

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued

(Dollar amounts in thousands)

Item	RHODE ISLAND				SOUTH CAROLINA		
	Cranston	Pawtucket	Providence	Warwick	Charleston	Columbia	Greenville
POPULATION, 1960	66 766	81 001	207 498	68 504	65 925	97 433	66 188
DATE OF END OF FISCAL YEAR	9 30	6 30	9 30	1 31	12 31	6 30	12 31
GENERAL REVENUE.	13 997	16 360	49 063	15 331	5 485	5 930	4 917
INTERGOVERNMENTAL REVENUE	3 019	5 303	13 081	4 771	943	735	404
FROM STATE GOVERNMENT	3 019	3 345	9 665	4 482	350	475	315
FROM FEDERAL GOVERNMENT	-	1 935	3 263	289	-	-	-
FROM LOCAL GOVERNMENTS	-	22	155	-	593	260	68
GENERAL REVENUE FROM OWN SOURCES	10 978	11 058	35 982	10 960	4 543	5 194	4 514
TAXES.	10 297	10 354	30 594	9 773	3 643	3 768	3 992
PROPERTY.	10 155	10 214	30 135	9 640	2 748	2 756	3 019
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	204	-	-
OTHER	141	140	459	133	691	1 013	973
CURRENT CHARGES.	365	367	2 928	398	410	364	144
MISCELLANEOUS.	296	337	2 460	389	490	1 062	378
GENERAL EXPENDITURE, ALL FUNCTIONS	15 960	17 395	47 170	15 157	5 696	6 651	4 638
CAPITAL OUTLAY.	3 350	3 815	7 025	153	1 298	525	588
OTHER	12 610	13 579	40 145	15 005	4 398	6 126	4 050
EDUCATION	8 276	7 631	18 378	9 649	-	-	-
OTHER THAN CAPITAL OUTLAY.	6 986	6 377	15 593	9 649	-	-	-
HIGHWAYS.	856	979	2 735	857	435	533	675
OTHER THAN CAPITAL OUTLAY.	856	403	1 928	788	369	509	556
PUBLIC WELFARE.	162	725	2 473	143	116	-	-
CASH ASSISTANCE PAYMENTS	91	293	1 115	-	-	-	-
HOSPITALS	-	-	962	15	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	961	15	-	-	-
HEALTH.	6	45	309	55	-	133	150
POLICE PROTECTION	918	1 151	3 955	1 024	1 038	1 272	1 054
FIRE PROTECTION	943	887	3 467	1 064	742	979	856
SEWERAGE.	1 911	459	1 419	150	-	363	269
OTHER THAN CAPITAL OUTLAY.	298	300	1 055	150	-	172	58
SANITATION OTHER THAN SEWERAGE.	277	454	1 280	268	613	983	596
PARKS AND RECREATION.	108	270	1 500	141	1 515	831	263
HOUSING AND URBAN RENEWAL	207	1 571	2 028	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	24	269	1 525	-	-	-	-
LIBRARIES	36	338	420	184	-	-	-
FINANCIAL ADMINISTRATION.	244	242	992	249	146	237	152
GENERAL CONTROL	227	212	2 836	209	123	237	119
GENERAL PUBLIC BUILDINGS.	222	169	100	68	29	144	91
OTHER THAN CAPITAL OUTLAY.	222	144	100	68	18	116	70
INTEREST ON GENERAL DEBT.	829	714	1 758	695	113	91	64
ALL OTHER	738	1 549	2 558	385	828	848	348
WATER SUPPLY REVENUE	-	1 193	3 530	645	3 788	2 886	2 635
WATER SUPPLY EXPENDITURE	27	1 115	2 156	489	1 331	2 951	3 859
CURRENT OPERATION	-	728	1 912	374	1 164	463	786
CAPITAL OUTLAY.	24	335	82	94	-	1 933	2 550
INTEREST ON DEBT.	4	53	162	21	167	556	523
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES.	8 425	8 961	28 499	11 110	3 697	3 995	3 100
GROSS DEBT OUTSTANDING	26 920	18 675	67 049	25 746	14 091	19 062	18 884
LONG-TERM	23 920	14 610	51 113	15 674	14 091	19 062	18 884
FULL FAITH AND CREDIT	23 920	14 610	51 113	15 674	2 594	1 845	3 008
UTILITY DEBT ONLY	103	1 562	4 455	485	528	450	-
NONGUARANTEED.	-	-	-	-	11 497	17 217	15 876
UTILITY DEBT ONLY	-	-	-	-	10 167	16 017	15 876
SHORT-TERM.	3 000	4 065	15 936	10 072	-	-	-
LONG-TERM DEBT ISSUED.	3 900	2 225	-	2 545	6 000	-	2 000
LONG-TERM DEBT RETIRED	1 574	1 217	2 884	766	435	881	731
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	27	143	1 776	206	30	70	55

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*). - Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued
(Dollar amounts in thousands)

Item	SOUTH DAKOTA		TENNESSEE			TEXAS	
	Sioux Falls	Chattanooga	Knoxville	Memphis	Nashville-Davidson	Abilene	Amarillo
POPULATION: 1960	65 466	130 009	111 827	497 524	1399 743	90 368	137 969
DATE OF END OF FISCAL YEAR	12 31	6 30	12 31	12 31	6 30	9 30	9 30
GENERAL REVENUE.	5 222	44 369	33 370	130 129	102 266	5 860	12 190
INTERGOVERNMENTAL REVENUE	334	22 499	14 396	63 953	32 123	59	391
FROM STATE GOVERNMENT.	256	10 581	12 224	37 630	26 030	30	98
FROM FEDERAL GOVERNMENT.	78	2 379	344	959	5 643	-	88
FROM LOCAL GOVERNMENTS	-	9 540	1 829	25 364	450	29	205
GENERAL REVENUE FROM OWN SOURCES.	4 888	21 870	18 974	66 176	70 143	5 801	11 799
TAXES.	3 800	9 009	13 144	35 002	53 685	3 718	7 148
PROPERTY.	3 665	6 976	10 996	25 842	40 968	3 355	6 936
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	8 098	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	1 312	1 247	5 028	1 535	299	493
OTHER	135	721	902	4 132	3 084	65	120
CURRENT CHARGES.	622	11 531	5 098	16 337	13 038	1 311	2 591
MISCELLANEOUS.	466	1 329	731	1 ^a 837	3 420	772	2 060
GENERAL EXPENDITURE: ALL FUNCTIONS	4 906	41 576	48 968	146 407	127 511	7 046	13 514
CAPITAL OUTLAY.	1 069	6 366	17 802	29 017	35 096	2 041	5 010
OTHER	3 837	35 210	31 166	117 390	92 415	5 005	8 504
EDUCATION	-	16 471	18 788	66 633	55 031	-	-
OTHER THAN CAPITAL OUTLAY.	-	15 916	15 650	51 382	48 382	-	-
HIGHWAYS.	925	2 079	4 053	10 006	15 446	1 210	2 311
OTHER THAN CAPITAL OUTLAY.	590	742	1 790	4 382	4 764	495	987
PUBLIC WELFARE.	-	111	1 388	403	1 237	58	23
CASH ASSISTANCE PAYMENTS	-	-	-	-	220	-	-
HOSPITALS	-	10 544	285	14 374	6 502	-	-
OTHER THAN CAPITAL OUTLAY.	-	9 879	285	13 331	6 415	-	-
HEALTH.	86	65	26	986	1 687	114	331
POLICE PROTECTION	708	1 837	2 010	8 021	5 301	830	1 411
FIRE PROTECTION	590	1 756	3 185	9 361	4 018	851	1 269
SEWERAGE.	701	1 233	10 651	2 516	15 399	252	1 649
OTHER THAN CAPITAL OUTLAY.	268	202	421	566	850	232	554
SANITATION OTHER THAN SEWERAGE.	46	854	1 318	6 084	2 318	576	1 935
PARKS AND RECREATION.	540	1 923	1 474	5 022	3 660	782	705
HOUSING AND URBAN RENEWAL	-	1 028	659	450	55	-	10
OTHER THAN CAPITAL OUTLAY.	-	631	5	-	55	-	10
LIBRARIES	157	311	524	1 696	879	166	318
FINANCIAL ADMINISTRATION.	167	453	271	961	1 263	204	527
GENERAL CONTROL	107	462	259	865	2 887	258	313
GENERAL PUBLIC BUILDINGS.	92	248	193	517	688	638	1 325
OTHER THAN CAPITAL OUTLAY.	57	108	186	273	616	65	47
INTEREST ON GENERAL DEBT.	85	884	1 941	6 030	4 041	441	794
ALL OTHER	703	1 298	1 943	12 482	7 099	665	593
WATER SUPPLY REVENUE	1 068	-	3 292	7 168	3 623	1 926	3 444
WATER SUPPLY EXPENDITURE	1 434	-	5 703	5 726	8 229	1 808	3 734
CURRENT OPERATION	540	-	1 917	3 378	1 739	996	1 151
CAPITAL OUTLAY.	879	-	3 532	1 925	5 801	308	2 419
INTEREST ON DEBT.	15	-	253	423	689	504	164
OTHER UTILITY REVENUE.	(E)432	(E)25 397	(*)22 741	(*)86 661	(E)34 339	(T)66	-
OTHER UTILITY EXPENDITURE.	341	24 518	23 090	88 708	34 893	95	-
CURRENT OPERATION	304	21 103	16 364	61 126	24 785	95	-
CAPITAL OUTLAY.	37	3 415	6 438	16 272	8 729	-	-
INTEREST ON DEBT.	-	-	288	11 310	1 379	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	3 348	27 298	28 652	97 807	70 344	3 754	6 105
GROSS DEBT OUTSTANDING	3 192	27 486	76 093	334 721	237 279	29 067	34 255
LONG-TERM	3 192	27 486	76 093	332 721	237 224	29 067	34 255
FULL FAITH AND CREDIT.	1 782	20 736	57 936	165 011	150 901	15 062	29 485
UTILITY DEBT ONLY	-	-	-	3 937	6 800	1 959	869
NONGUARANTEED.	1 410	6 750	18 157	167 710	86 323	14 005	4 770
UTILITY DEBT ONLY	630	-	18 157	167 130	84 608	7 960	4 385
SHORT-TERM.	-	-	-	2 000	55	-	-
LONG-TERM DEBT ISSUED.	810	5 200	18 110	20 000	65 245	3 800	5 000
LONG-TERM DEBT RETIRED	549	1 798	14 502	168 544	17 299	909	1 391
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	221	1 265	1 027	4 774	3 089	45	64

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

^a Represents zero or rounds to zero.

1960 population of Davidson County.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued
(Dollar amounts in thousands)

Item	TEXAS--Con.						
	Austin	Beaumont	Corpus Christi	Dallas	El Paso	Fort Worth	Galveston
POPULATION: 1960	186 545	119 175	167 690	679 684	276 687	356 268	67 175
DATE OF END OF FISCAL YEAR	9 30	6 30	7 31	9 30	2 28	9 30	9 30
GENERAL REVENUE.	16 732	11 007	17 991	76 417	20 410	33 565	9 226
INTERGOVERNMENTAL REVENUE	1 188	279	1 452	1 633	1 962	653	75
FROM STATE GOVERNMENT	125	229	220	825	1 605	37	2
FROM FEDERAL GOVERNMENT	778	-	888	3	60	215	-
FROM LOCAL GOVERNMENTS	285	50	344	1 005	297	401	73
GENERAL REVENUE FROM OWN SOURCES.	15 544	10 728	16 540	74 584	18 448	32 912	9 152
TAXES.	8 304	7 109	8 905	57 483	13 001	19 861	2 870
PROPERTY.	7 621	6 592	8 181	50 350	11 254	18 057	2 472
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	323	379	454	6 022	1 405	1 222	306
OTHER	250	137	270	1 111	343	582	91
CURRENT CHARGES.	5 269	1 602	6 334	7 174	3 116	6 774	15 655
MISCELLANEOUS.	1 971	2 018	1 301	9 927	2 330	6 277	627
GENERAL EXPENDITURE, ALL FUNCTIONS	24 029	11 780	20 137	81 445	22 932	35 409	9 923
CAPITAL OUTLAY.	5 596	4 000	5 276	23 968	9 391	12 596	2 138
OTHER	18 433	7 780	14 861	57 477	13 541	22 813	7 785
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	3 014	4 493	3 186	17 804	7 692	9 015	873
OTHER THAN CAPITAL OUTLAY.	868	908	899	5 368	1 207	1 879	404
PUBLIC WELFARE.	-	-	510	12	13	-	261
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	4 905	112	4 172	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	4 543	112	4 129	-	-	-	-
HEALTH.	404	165	274	1 428	350	778	116
POLICE PROTECTION	2 587	1 155	1 712	12 620	3 065	4 811	685
FIRE PROTECTION	1 955	1 271	1 595	10 000	2 803	3 821	612
SEWERAGE.	2 161	467	2 888	7 056	113	3 509	744
OTHER THAN CAPITAL OUTLAY.	815	433	700	2 368	113	834	297
SANITATION OTHER THAN SEWERAGE.	999	743	943	5 822	1 379	3 062	369
PARKS AND RECREATION.	1 767	366	1 297	6 130	1 484	2 294	378
HOUSING AND URBAN RENEWAL.	706	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	284	-	-	-	-	-	-
LIBRARIES	567	122	245	2 279	396	1 183	70
FINANCIAL ADMINISTRATION.	732	289	387	1 575	420	1 190	255
GENERAL CONTROL.	551	253	443	1 457	499	539	94
GENERAL PUBLIC BUILDINGS.	213	174	83	3 618	93	320	167
OTHER THAN CAPITAL OUTLAY.	212	124	82	535	93	301	78
INTEREST ON GENERAL DEBT.	857	812	1 379	6 355	1 006	2 555	613
ALL OTHER	2 611	1 357	1 025	5 289	3 619	2 232	24 686
WATER SUPPLY REVENUE	4 441	1 686	3 700	22 229	6 757	7 995	1 082
WATER SUPPLY EXPENDITURE	3 427	999	2 929	18 305	7 180	6 522	843
CURRENT OPERATION	1 544	747	2 005	6 312	3 110	2 870	692
CAPITAL OUTLAY.	1 839	71	644	11 657	3 246	2 696	21
INTEREST ON DEBT.	44	181	281	336	824	956	131
OTHER UTILITY REVENUE.	(E) 19 091	-	(G) 2 879	(T) 8 576	-	-	-
OTHER UTILITY EXPENDITURE.	14 441	-	2 152	7 330	-	-	-
CURRENT OPERATION	4 773	-	1 905	6 779	-	-	-
CAPITAL OUTLAY.	7 210	-	227	243	-	-	-
INTEREST ON DEBT.	2 458	-	20	308	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	16 068	5 167	11 434	53 905	12 151	17 492	5 268
GROSS DEBT OUTSTANDING	112 958	28 101	49 842	242 522	62 814	112 233	22 478
LONG-TERM.	112 017	28 101	49 842	242 522	62 814	112 233	22 463
FULL FAITH AND CREDIT.	31 606	23 726	38 489	128 481	29 573	77 510	16 719
UTILITY DEBT ONLY.	2 179	436	-	8 398	-	1 022	5 189
NONGUARANTEED.	80 411	4 375	11 353	114 061	33 241	34 723	5 744
UTILITY DEBT ONLY.	80 411	4 375	9 198	8 414	30 292	32 023	-
SHORT-TERM.	941	-	-	-	-	-	15
LONG-TERM DEBT ISSUED.	9 405	-	1 700	35 000	13 839	8 255	3 500
LONG-TERM DEBT RETIRED	4 020	1 527	2 539	17 712	1 593	6 791	463
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	647	64	-	4 960	967	1 641	89

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

¹ Includes \$3,974,000 revenue of the Galveston Wharves.

² Includes \$4,097,000 expenditure of the Galveston Wharves.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued
(Dollar amounts in thousands)

Item	TEXAS--Con.						
	Houston	Laredo	Lubbock	Midland	Odessa	Pasadena	Port Arthur
POPULATION: 1960	938 219	60 678	128 691	62 625	80 338	58 737	66 676
DATE OF END OF FISCAL YEAR	12 31	6 30	9 30	9 30	9 30	9 30	9 30
GENERAL REVENUE.	97 171	2 740	8 758	4 396	4 937	4 470	5 670
INTERGOVERNMENTAL REVENUE	5 659	22	374	-	2	176	499
FROM STATE GOVERNMENT	104	-	23	-	2	2	163
FROM FEDERAL GOVERNMENT	2 808	11	108	-	-	174	286
FROM LOCAL GOVERNMENTS	2 747	11	244	-	-	-	50
GENERAL REVENUE FROM OWN SOURCES.	91 512	2 718	8 384	4 396	4 935	4 294	5 171
TAXES.	68 991	1 509	6 286	2 558	3 079	3 161	3 524
PROPERTY	60 607	1 369	5 873	2 275	2 800	2 693	3 187
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	6 325	122	299	230	234	364	282
OTHER	2 059	19	114	53	45	104	55
CURRENT CHARGES.	8 408	1 122	735	1 347	1 024	718	958
MISCELLANEOUS.	14 113	87	1 364	491	832	415	688
GENERAL EXPENDITURE: ALL FUNCTIONS	117 849	3 003	10 102	4 578	3 834	4 273	6 397
CAPITAL OUTLAY.	54 477	336	2 224	872	454	947	2 071
OTHER	63 372	2 667	7 878	3 706	3 380	3 326	4 326
EDUCATION	10	-	-	-	-	-	2
OTHER THAN CAPITA. OUTLAY.	10	-	-	-	-	-	2
HIGHWAYS.	13 850	880	1 200	601	352	344	618
OTHER THAN CAPITAL OUTLAY.	4 234	678	520	461	162	275	356
PUBLIC WELFARE.	21	70	207	-	2	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	27	-	31	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	27	-	31	-	-	-
HEALTH.	3 021	104	373	58	39	79	93
POLICE PROTECTION	13 780	270	1 461	675	883	800	678
FIRE PROTECT:ON	11 345	413	1 143	544	811	97	590
SEWERAGE.	21 370	109	560	161	205	345	1 304
OTHER THAN CAPITAL OUTLAY.	3 548	109	252	125	199	125	517
SANITATION OTHER THAN SEWERAGE.	6 861	228	955	458	550	442	442
PARKS AND RECREATION.	8 659	89	1 162	262	53	438	146
HOUSING AND URBAN RENEWAL	-	-	385	-	-	-	809
OTHER THAN CAPITAL OUTLAY.	-	-	94	-	-	-	180
LIBRARIES	1 710	23	96	-	-	122	104
FINANCIAL ADMINISTRATION.	2 494	99	377	193	198	157	174
GENERAL CONTROL	1 939	156	375	155	159	254	157
GENERAL PUBLIC BUILDINGS.	1 199	64	96	598	154	175	246
OTHER THA. CAPITAL OUTLAY.	601	59	93	89	20	69	35
INTEREST ON GENERAL DEBT.	8 844	152	619	159	130	635	473
ALL OTHER	22 746	317	1 094	685	297	385	562
WATER SUPPLY REVENUE	15 311	891	3 900	1 540	2 173	963	965
WATER SUPPLY EXPENDITURE	16 253	661	2 306	1 144	2 321	772	868
CURRENT OPERATION	7 453	393	816	551	1 416	578	590
CAPITAL OUTLAY.	5 909	178	1 081	225	573	53	88
INTEREST ON DEBT.	2 891	90	409	369	332	140	190
OTHER UTILITY REVENUE.	(G)637	-	(E)4 598	-	-	-	-
OTHER UTILITY EXPENDITURE.	336	-	3 707	-	-	-	-
CURRENT OPERATION	333	-	2 363	-	-	-	-
CAPITAL OUTLAY.	3	-	1 028	-	-	-	-
INTEREST ON DEBT.	-	-	316	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	48 585	1 835	6 273	2 575	2 887	2 452	3 109
GROSS DEBT OUTSTANDING	374 598	7 548	45 549	15 536	17 099	20 632	18 892
LONG-TERM	374 598	7 453	42 752	15 536	17 099	20 632	15 135
FULL FAITH AND CREDIT.	282 987	3 108	26 457	6 167	8 855	17 021	10 875
UTILITY DEBT ONLY	36 663	-	7 457	1 773	1 811	-	3 085
NONGUARANTEED.	91 611	4 345	16 295	9 369	8 244	3 611	4 260
UTILITY DEBT ONLY	35 911	3 268	16 295	8 624	8 244	3 611	2 130
SHORT-TERM.	-	95	2 797	-	-	-	3 757
LONG-TERM DEBT ISSUED.	61 507	715	3 000	-	4 935	800	160
LONG-TERM DEBT RETIRED	19 288	302	2 721	743	537	675	463
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	3 022	13	68	33	24	-	48

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67--Continued
(Dollar amounts in thousands)

Item	TEXAS--Con.					UTAH	
	San Angelo	San Antonio	Tyler	Waco	Wichita Falls	Ogden	Salt Lake City
POPULATION: 1960	58 815	587 718	51 230	97 808	101 724	70 197	189 454
DATE OF END OF FISCAL YEAR	9 30	7 31	9 30	9 30	9 30	12 31	6 30
GENERAL REVENUE.	3 636	41 751	3 766	7 060	9 716	4 454	16 633
INTERGOVERNMENTAL REVENUE	212	8 652	182	602	301	515	1 170
FROM STATE GOVERNMENT	84	795	116	8	-	292	1 094
FROM FEDERAL GOVERNMENT	12	5 442	-	466	-	174	77
FROM LOCAL GOVERNMENTS	115	2 415	66	128	301	48	-
GENERAL REVENUE FROM OWN SOURCES. . . .	3 424	33 099	3 584	6 459	9 415	3 938	15 462
TAXES.	2 449	21 499	2 296	4 314	4 585	2 754	11 790
PROPERTY.	2 239	20 228	2 065	3 894	4 119	1 761	7 167
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	661	3 052
SELECTIVE SALES AND GROSS RECEIPTS	161	450	190	314	373	141	1 504
OTHER.	49	821	40	105	94	192	67
CURRENT CHARGES.	467	4 000	885	1 532	4 260	647	1 897
MISCELLANEOUS.	509	7 600	403	512	569	537	1 775
GENERAL EXPENDITURE: ALL FUNCTIONS	3 548	47 628	4 160	6 658	9 963	4 995	15 438
CAPITAL OUTLAY.	938	19 021	1 212	1 015	2 259	1 559	2 290
OTHER	2 610	28 607	2 948	5 643	7 704	3 437	13 148
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	347	6 728	815	898	1 710	727	1 807
OTHER THAN CAPITAL OUTLAY.	342	3 311	240	551	465	253	1 186
PUBLIC WELFARE.	88	269	61	38	-	-	-
CASH ASSISTANCE PAYMENTS	-	124	-	-	-	-	-
HOSPITALS	-	1	-	-	2 629	-	-
OTHER THAN CAPITAL OUTLAY.	-	1	-	-	2 556	-	-
HEALTH.	91	1 538	92	121	184	5	522
POLICE PROTECTION	527	5 895	548	1 064	1 216	684	2 194
FIRE PROTECTION	1 201	3 537	446	847	902	712	1 846
SEWERAGE.	167	6 901	746	536	404	810	572
OTHER THAN CAPITAL OUTLAY.	82	740	148	255	144	264	463
SANITATION OTHER THAN SEWERAGE.	11	2 588	440	561	727	401	577
PARKS AND RECREATION.	324	4 275	199	372	395	429	1 050
HOUSING AND URBAN RENEWAL	-	6 671	-	283	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	1 171	-	206	-	-	-
LIBRARIES	18	1 047	56	172	127	73	645
FINANCIAL ADMINISTRATION.	90	922	170	232	250	47	387
GENERAL CONTROL	103	1 170	74	231	245	178	566
GENERAL PUBLIC BUILDINGS.	35	304	39	55	235	112	840
OTHER THAN CAPITAL OUTLAY.	29	303	39	55	95	58	146
INTEREST ON GENERAL DEBT.	155	2 421	142	615	436	37	731
ALL OTHER	392	3 361	331	632	504	781	3 702
WATER SUPPLY REVENUE	1 496	6 612	1 180	1 779	2 080	980	3 640
WATER SUPPLY EXPENDITURE	976	8 186	3 451	1 070	7 472	965	3 819
CURRENT OPERATION	546	2 872	514	749	1 029	671	2 492
CAPITAL OUTLAY.	316	4 560	2 496	131	6 082	216	1 309
INTEREST ON DEBT.	114	754	441	190	361	78	18
OTHER UTILITY REVENUE.	(T) 95	(*) 58 851	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	148	51 839	-	-	-	-	-
CURRENT OPERATION	148	29 004	-	-	-	-	-
CAPITAL OUTLAY.	-	21 156	-	-	-	-	-
INTEREST ON DEBT.	-	1 679	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	1 869	37 689	2 276	3 549	5 554	3 007	9 949
GROSS DEBT OUTSTANDING	8 417	163 299	15 570	28 326	27 186	5 864	19 443
LONG-TERM	8 417	152 235	15 570	26 487	27 186	5 864	19 332
FULL FAITH AND CREDIT.	3 170	58 548	3 884	21 353	18 181	2 527	18 827
UTILITY DEBT ONLY	-	-	621	5 428	5 492	27	485
NONGUARANTEED.	5 247	93 687	11 686	5 134	9 005	3 337	504
UTILITY DEBT ONLY	4 472	80 650	11 686	5 134	8 650	2 242	-
SHORT-TERM.	-	11 064	-	1 839	-	-	112
LONG-TERM DEBT ISSUED.	-	24 550	-	-	3 725	2 538	6
LONG-TERM DEBT RETIRED	516	7 542	706	1 014	1 356	105	1 334
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	1 065	26	-	46	22	164

Note. See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS

OF OVER 50,000: 1966-67--Continued

(Dollar amounts in thousands)

Item	VIRGINIA						
	Alexandria	Hampton	Lynchburg	Newport News	Norfolk	Portsmouth	Richmond
POPULATION: 1960	91 023	89 258	54 970	113 662	304 869	114 773	219 958
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	12 31	12 31	6 30	6 30
GENERAL REVENUE.	29 731	22 188	14 525	28 275	77 232	24 637	69 628
INTERGOVERNMENTAL REVENUE	6 544	9 192	4 272	8 950	26 358	10 531	22 693
FROM STATE GOVERNMENT	4 500	7 439	3 965	7 702	20 629	7 607	20 201
FROM FEDERAL GOVERNMENT	1 804	1 668	307	1 248	5 729	2 896	2 201
FROM LOCAL GOVERNMENTS	240	86	-	-	-	28	291
GENERAL REVENUE FROM OWN SOURCES.	23 187	12 995	10 253	19 325	50 874	14 106	46 935
TAXES.	19 628	10 502	9 096	13 670	36 255	10 576	38 894
PROPERTY	14 579	6 692	5 058	8 598	19 218	5 393	22 676
GENERAL SALES AND GROSS RECEIPTS.	1 691	1 307	1 184	2 326	6 302	2 216	4 625
SELECTIVE SALES AND GROSS RECEIPTS	1 205	1 540	1 290	1 085	6 415	1 705	5 652
OTHER	2 153	963	1 563	1 661	4 320	1 263	5 940
CURRENT CHARGES.	2 637	1 632	545	3 628	11 463	2 672	5 768
MISCELLANEOUS.	922	861	612	2 026	3 156	858	2 273
GENERAL EXPENDITURE: ALL FUNCTIONS	34 178	28 065	13 727	27 541	80 392	29 336	74 975
CAPITAL OUTLAY.	10 906	8 539	2 169	4 864	14 775	6 819	13 099
OTHER	23 272	19 527	11 557	22 677	65 617	22 517	61 876
EDUCATION	14 498	14 855	6 973	14 136	36 122	13 459	27 000
OTHER THAN CAPITAL OUTLAY.	10 566	11 576	5 902	11 473	30 214	10 849	22 762
HIGHWAYS.	2 486	1 551	997	1 105	4 631	1 306	6 591
OTHER THAN CAPITAL OUTLAY.	775	858	446	755	2 162	647	2 177
PUBLIC WELFARE.	990	903	1 332	1 661	6 763	2 316	11 405
CASH ASSISTANCE PAYMENTS	227	580	658	1 208	4 034	1 644	7 447
HOSPITALS	141	-	-	258	2 279	-	-
OTHER THAN CAPITAL OUTLAY.	141	-	-	9	1 517	-	-
HEALTH.	525	351	229	271	798	3	849
POLICE PROTECTION	2 279	1 109	730	1 674	3 972	1 942	4 328
FIRE PROTECTION	1 730	533	569	1 082	2 974	1 155	3 398
SEWERAGE.	655	1 087	525	656	1 011	494	3 354
OTHER THAN CAPITAL OUTLAY.	422	179	162	218	574	389	3 923
SANITATION OTHER THAN SEWERAGE.	1 640	696	240	999	1 682	735	1 816
PARKS AND RECREATION.	861	583	332	767	2 244	446	3 062
HOUSING AND URBAN RENEWAL	2 668	2 692	34	1 547	3 333	906	1 235
OTHER THAN CAPITAL OUTLAY.	597	169	34	1 107	2 768	874	1 214
LIBRARIES	475	133	17	124	957	162	820
FINANCIAL ADMINISTRATION.	459	398	227	412	710	373	1 542
GENERAL CONTROL	912	413	275	544	1 241	706	2 026
GENERAL PUBLIC BUILDINGS.	45	357	197	119	1 713	364	1 554
OTHER THAN CAPITAL OUTLAY.	40	231	181	117	875	364	952
INTEREST ON GENERAL DEBT.	1 328	897	377	1 141	2 903	1 495	2 980
ALL OTHER	2 485	1 506	674	846	7 059	3 472	3 015
WATER SUPPLY REVENUE	-	-	1 375	3 180	5 604	2 002	3 726
WATER SUPPLY EXPENDITURE	-	-	1 159	4 109	4 702	923	2 016
CURRENT OPERATION	-	-	390	1 325	1 831	745	1 580
CAPITAL OUTLAY.	-	-	594	2 316	2 439	-	377
INTEREST ON DEBT.	-	-	176	468	432	178	59
OTHER UTILITY REVENUE.	-	-	-	-	-	-	(G)10 971
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	8 909
CURRENT OPERATION	-	-	-	-	-	-	7 545
CAPITAL OUTLAY.	-	-	-	-	-	-	1 242
INTEREST ON DEBT.	-	-	-	-	-	-	122
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	16 510	12 937	8 191	17 045	41 041	13 119	44 546
GROSS DEBT OUTSTANDING	45 433	32 751	21 175	48 513	128 895	59 196	115 343
LONG-TERM	39 755	28 623	21 167	47 705	107 343	55 042	112 027
FULL FAITH AND CREDIT.	34 686	28 623	20 070	42 663	73 554	39 899	85 038
UTILITY DEBT ONLY	-	-	7 459	11 885	13 381	4 862	7 904
NONGUARANTEED.	5 069	-	1 097	5 042	33 789	15 143	26 989
UTILITY DEBT ONLY	5 678	4 127	8	808	21 552	4 154	3 316
SHORT-TERM.	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED.	5 990	4 500	3 600	7 500	1 887	8 500	14 300
LONG-TERM DEBT RETIRED	946	1 509	1 355	2 349	5 799	2 591	8 215
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	385	683	337	2 020

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

* Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued
(Dollar amounts in thousands)

Item	VIRGINIA-- Con.	WASHINGTON			WEST VIRGINIA		
	Roanoke	Seattle	Spokane	Tacoma	Charleston	Huntington	Wheeling
POPULATION: 1960	97 110	557 057	181 608	147 979	85 796	83 627	53 400
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	6 30	6 30	6 30
GENERAL REVENUE.	27 487	80 020	16 084	22 917	8 029	5 537	5 286
INTERGOVERNMENTAL REVENUE	7 932	16 027	3 845	4 219	854	380	285
FROM STATE GOVERNMENT.	7 071	11 207	3 689	3 082	7	-	-
FROM FEDERAL GOVERNMENT.	862	3 266	156	1 035	823	380	281
FROM LOCAL GOVERNMENTS	-	1 554	-	102	25	-	4
GENERAL REVENUE FROM OWN SOURCES.	19 555	63 993	12 239	15 698	7 175	5 157	5 001
TAXES.	16 289	34 307	6 634	8 860	4 840	3 364	2 340
PROPERTY.	8 868	19 051	4 033	4 305	2 017	1 309	1 153
GENERAL SALES AND GROSS RECEIPTS.	2 030	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	2 511	8 340	2 342	2 134	192	504	283
OTHER	2 880	6 916	259	2 422	2 631	1 551	903
CURRENT CHARGES.	2 515	17 531	3 548	3 527	2 186	1 568	2 459
MISCELLANEOUS.	751	12 155	2 057	6 310	150	225	202
GENERAL EXPENDITURE: ALL FUNCTIONS	23 866	74 051	15 951	17 345	8 810	4 834	5 077
CAPITAL OUTLAY.	2 535	18 223	3 661	2 602	2 414	611	594
OTHER	21 330	55 828	12 291	14 743	6 395	4 223	4 483
EDUCATION	10 362	100	6	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	10 197	100	-	-	-	-	-
HIGHWAYS.	1 452	10 304	3 381	2 768	996	552	590
OTHER THAN CAPITAL OUTLAY.	787	4 280	1 104	1 898	996	408	535
PUBLIC WELFARE.	2 578	-	-	-	-	130	-
CASH ASSISTANCE PAYMENTS	1 604	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	74	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HEALTH.	404	3 362	343	354	183	94	43
POLICE PROTECTION	1 309	10 587	2 384	2 293	920	721	562
FIRE PROTECTION	1 152	8 165	2 107	2 533	1 072	915	624
SEWERAGE.	475	12 826	1 781	1 401	924	646	217
OTHER THAN CAPITAL OUTLAY.	296	8 196	778	803	665	462	217
SANITATION OTHER THAN SEWERAGE.	1 114	6 282	1 568	1 523	401	594	237
PARKS AND RECREATION.	551	7 375	1 540	568	246	70	1 460
HOUSING AND URBAN RENEWAL	554	2 308	-	429	176	156	324
OTHER THAN CAPITAL OUTLAY.	242	463	-	136	45	79	44
LIBRARIES	308	2 688	622	735	67	10	-
FINANCIAL ADMINISTRATION.	368	1 282	251	469	146	71	69
GENERAL CONTROL	636	2 132	551	661	207	98	84
GENERAL PUBLIC BUILDINGS.	650	151	214	422	1 980	70	39
OTHER THAN CAPITAL OUTLAY.	221	78	213	421	309	70	39
INTEREST ON GENERAL DEBT.	476	1 662	316	998	579	148	275
ALL OTHER	1 476	4 827	888	2 433	914	485	552
WATER SUPPLY REVENUE	1 737	7 165	2 491	2 792	-	-	862
WATER SUPPLY EXPENDITURE	1 526	6 292	3 196	3 101	-	-	848
CURRENT OPERATION	630	4 048	2 871	1 819	-	-	582
CAPITAL OUTLAY.	793	1 323	295	1 186	-	-	81
INTEREST ON DEBT.	103	921	29	96	-	-	185
OTHER UTILITY REVENUE.	-	(*) 55 483	-	(*) 20 912	-	-	-
OTHER UTILITY EXPENDITURE.	-	76 068	-	50 102	-	-	-
CURRENT OPERATION	-	35 642	-	13 799	-	-	-
CAPITAL OUTLAY.	-	35 726	-	30 558	-	-	-
INTEREST ON DEBT.	-	4 700	-	5 745	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	15 009	61 365	9 734	18 567	3 800	2 857	2 903
GROSS DEBT OUTSTANDING	20 856	244 154	11 664	183 571	19 131	4 921	14 059
LONG-TERM	20 322	239 201	10 318	179 075	19 131	4 320	13 456
FULL FAITH AND CREDIT.	15 251	44 069	6 181	14 100	4 781	1 050	377
UTILITY DEBT ONLY	2 967	-	-	-	-	-	-
NONGUARANTEED.	5 071	195 132	4 137	164 975	14 350	3 270	13 079
UTILITY DEBT ONLY	-	188 845	811	154 990	-	-	4 615
SHORT-TERM.	534	4 953	1 346	4 497	-	601	603
LONG-TERM DEBT ISSUED.	-	2 238	1 285	934	1 095	-	-
LONG-TERM DEBT RETIRED	1 468	9 720	1 510	4 032	580	238	321
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	828	5 585	1 014	1 343	172	220	209

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1966-67—Continued
(Dollar amounts in thousands)

Item	WISCONSIN						
	Green Bay	Kenosha	Madison	Milwaukee	Racine	Wauwatosa	West Allis
POPULATION: 1960	62 888	67 899	126 706	741 324	89 144	56 923	68 157
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	20 600	20 794	43 493	127 713	11 418	14 958	20 730
INTERGOVERNMENTAL REVENUE	8 167	6 232	11 424	50 736	4 995	4 651	4 484
FROM STATE GOVERNMENT.	5 763	4 784	9 912	46 203	4 987	4 571	4 381
FROM FEDERAL GOVERNMENT.	10	669	1 008	3 279	8	-	-
FROM LOCAL GOVERNMENTS	2 394	779	504	1 254	-	80	104
GENERAL REVENUE FROM OWN SOURCES.	12 433	14 562	32 029	76 977	6 423	10 307	16 246
TAXES.	9 790	12 725	23 652	54 456	4 769	8 093	13 635
PROPERTY.	9 666	12 596	23 357	52 528	4 604	7 964	13 446
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
OTHER	124	129	294	1 928	165	129	187
CURRENT CHARGES.	1 897	716	5 467	8 150	698	444	740
MISCELLANEOUS.	745	1 121	2 951	14 371	957	1 770	1 871
GENERAL EXPENDITURE, ALL FUNCTIONS	21 512	23 915	52 165	127 777	12 865	14 507	19 322
CAPITAL OUTLAY.	4 161	7 082	14 532	40 230	4 257	2 368	3 122
OTHER	17 351	16 833	37 633	87 547	8 608	12 139	16 199
EDUCATION	9 906	13 300	25 023	4 697	-	7 678	9 514
OTHER THAN CAPITAL OUTLAY.	9 743	10 200	20 417	4 697	-	6 874	8 286
HIGHWAYS.	2 921	1 581	6 754	21 497	1 936	1 083	1 720
OTHER THAN CAPITAL OUTLAY.	775	679	1 354	7 709	804	386	700
PUBLIC WELFARE.	103	-	357	9	4	-	-
CASH ASSISTANCE PAYMENTS	-	-	8	-	-	-	-
HOSPITALS	-	-	140	648	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	140	623	-	-	-
HEALTH.	213	165	603	3 687	189	107	254
POLICE PROTECTION	1 282	1 040	2 288	18 284	1 937	891	1 148
FIRE PROTECTION	1 327	1 204	2 505	10 566	1 848	1 019	1 223
SEWERAGE.	1 161	3 049	3 753	11 316	1 958	797	1 040
OTHER THAN CAPITAL OUTLAY.	339	196	1 788	3 899	230	204	288
SANITATION OTHER THAN SEWERAGE.	1 116	658	1 159	9 770	648	595	646
PARKS AND RECREATION.	1 025	482	1 557	5 428	1 132	292	339
HOUSING AND URBAN RENEWAL	-	-	282	10 477	-	-	92
OTHER THAN CAPITAL OUTLAY.	-	-	209	1 828	-	-	92
LIBRARIES	276	378	736	3 433	367	195	220
FINANCIAL ADMINISTRATION.	196	212	449	3 220	200	192	204
GENERAL CONTROL	263	143	546	2 414	313	194	249
GENERAL PUBLIC BUILDINGS.	100	14	210	1 083	91	148	62
OTHER THAN CAPITAL OUTLAY.	92	14	175	961	50	80	62
INTEREST ON GENERAL DEBT.	570	842	1 700	5 071	791	388	915
ALL OTHER	1 052	848	4 104	16 177	1 450	928	1 697
WATER SUPPLY REVENUE	1 162	1 069	1 344	12 994	1 315	1 134	1 377
WATER SUPPLY EXPENDITURE	2 957	1 352	1 867	8 717	1 212	1 805	1 527
CURRENT OPERATION	687	842	1 023	4 156	841	953	1 345
CAPITAL OUTLAY.	2 005	335	710	2 941	261	647	111
INTEREST ON DEBT.	264	175	134	1 620	111	205	71
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	11 141	12 212	25 243	67 589	5 982	8 613	11 441
GROSS DEBT OUTSTANDING	32 243	36 938	71 119	231 719	27 234	19 968	31 279
LONG-TERM	31 742	36 938	68 757	207 095	27 234	19 968	31 279
FULL FAITH AND CREDIT.	21 061	31 778	60 326	132 757	23 934	14 373	31 279
UTILITY DEBT ONLY	-	-	-	-	-	25	221
NONGUARANTEED.	10 681	5 160	8 431	74 338	3 300	5 595	-
UTILITY DEBT ONLY	8 976	5 160	3 027	47 190	3 020	5 595	-
SHORT-TERM.	501	-	2 362	24 624	-	-	-
LONG-TERM DEBT ISSUED.	7 060	6 520	7 450	15 030	2 900	1 950	2 160
LONG-TERM DEBT RETIRED	1 777	2 590	6 605	19 548	2 222	1 220	2 324
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	153	205	277	5 439	268	124	122

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); anisit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

Supplementary detail on "Other Utilities"

For certain municipalities, in the foregoing table, combined amounts are reported for "Other Utilities," as indicated by an asterisk (*). The distribution of such combined amounts, by type of utility, is indicated below (amounts in thousands of dollars):

City and type of utility	Utility revenue	Utility expenditure			
		Total	Current operation	Capital outlay	Interest on debt
Huntsville, Ala.:					
Electric power system.....	11,731	11,090	7,783	3,201	106
Gas supply system.....	3,245	2,751	2,424	236	91
Palo Alto, Calif.:					
Electric power system.....	6,261	2,950	2,917	-	33
Gas supply system.....	2,648	2,300	2,296	-	4
Colorado Springs, Colo.:					
Electric power system.....	9,700	7,356	4,209	2,655	492
Gas supply system.....	6,536	6,582	5,564	1,006	12
Albany, Ga.:					
Electric power system.....	4,038	2,613	2,278	332	3
Gas supply system.....	1,877	1,470	1,248	193	29
Monroe, La.:					
Electric power system.....	4,591	2,989	1,166	961	862
Transit system.....	193	274	270	4	-
Springfield, Mo.:					
Electric power system.....	7,816	5,629	3,419	1,567	643
Gas supply system.....	4,956	4,308	3,646	662	-
Transit system.....	446	662	609	53	-
Cleveland, Ohio:					
Electric power system.....	7,846	12,417	6,173	5,679	565
Transit system.....	28,283	27,416	23,276	3,428	712
Hamilton, Ohio:					
Electric power system.....	4,000	4,357	2,275	1,875	207
Gas supply system.....	3,552	3,296	3,068	228	-
Knoxville, Tenn.:					
Electric power system.....	19,214	19,087	13,465	5,342	280
Gas supply system.....	3,527	4,003	2,899	1,096	8
Memphis, Tenn.:					
Electric power system.....	44,033	45,790	25,739	8,861	11,190
Gas supply system.....	36,319	37,125	30,156	6,969	-
Transit system.....	6,309	5,793	5,231	442	120
San Antonio, Tex.:					
Electric power system.....	53,572	46,289	25,020	19,684	1,585
Transit system.....	5,279	5,550	3,984	1,472	94
Seattle, Wash.:					
Electric power system.....	45,641	66,785	26,433	36,652	4,700
Transit system.....	9,842	9,283	9,209	74	-
Tacoma, Wash.:					
Electric power system.....	19,528	47,491	12,087	29,659	5,745
Transit system.....	1,384	2,612	1,712	900	-

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1966-67

(Thousands of dollars)

Item	Total	Atlanta	Baltimore	Birming-ham	Boston	Buffalo	Chicago	Cincin-nati
POPULATION: 1960	37 372 631	487 455	939 024	340 887	697 197	532 759	5 550 404	502 550
REVENUE: TOTAL	12 338 895	72 442	406 338	40 327	334 311	135 058	571 683	153 232
GENERAL REVENUE.	10 267 067	57 372	372 368	30 790	305 290	130 619	471 438	138 112
INTERGOVERNMENTAL REVENUE.	3 187 433	8 653	161 158	4 434	122 501	56 367	94 317	32 153
FROM STATE GOVERNMENT.	2 527 206	3 018	152 603	765	102 086	44 072	47 915	9 365
EDUCATION.	702 384	-	36 998	-	9 705	34 521	-	1 353
HIGHWAYS	240 200	2 717	28 413	11	1 674	452	42 378	3 667
PUBLIC WELFARE	867 041	-	54 693	-	66 485	-	-	-
HEALTH AND HOSPITALS	107 712	-	7 509	-	701	-	4 978	211
HOUSING AND URBAN RENEWAL	36 554	-	-	-	180	1 339	-	-
GENERAL SUPPORT	448 417	-	16 993	679	15 067	5 612	-	4 134
OTHER.	124 898	301	7 997	75	8 274	2 148	559	-
FROM FEDERAL GOVERNMENT.	522 603	985	8 047	846	18 277	1 547	41 261	20 026
FROM LOCAL GOVERNMENTS	137 624	4 650	508	2 823	2 138	10 748	5 141	2 762
GENERAL REVENUES FROM OWN SOURCES.	7 079 634	48 719	211 210	26 356	182 789	74 252	377 121	105 959
TAXES.	5 551 236	30 381	177 904	18 369	155 605	60 755	312 079	46 992
PROPERTY	3 545 395	18 080	137 936	6 657	152 852	56 064	195 817	24 129
GENERAL SALES AND GROSS RECEIPTS	620 876	-	-	5 904	-	-	30 202	-
SELECTIVE SALES AND GROSS RECEIPTS	401 399	8 046	8 552	1 236	-	3 722	42 154	379
ALCOHOLIC BEVERAGES	19 972	4 000	-	-	-	-	-	-
MOTOR FUELS	20 044	-	-	-	-	-	-	-
PUBLIC UTILITIES	178 341	2 718	6 464	1 158	-	3 645	39 877	208
TOBACCO PRODUCTS	60 207	-	163	-	-	-	-	-
OTHER.	122 835	1 328	1 925	78	-	77	2 277	171
INCOME TAXES	697 244	-	24 804	-	-	-	-	18 962
MOTOR VEHICLE LICENSES	54 070	-	-	544	18	19	24 963	290
MISCELLANEOUS LICENSES	193 253	4 255	4 454	4 028	2 735	656	18 943	744
OTHER.	38 999	-	2 158	-	-	294	-	2 488
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 528 398	18 338	33 306	7 987	27 184	13 497	65 042	58 967
CURRENT CHARGES.	943 120	11 010	22 444	3 808	17 735	9 161	38 656	34 987
EDUCATION.	97 207	-	4 988	-	2 073	1 458	-	20 002
SCHOOL LUNCH SALES	23 851	-	3 572	-	1 278	1 070	-	-
OTHER LOCAL SCHOOL CHARGES	8 099	-	305	-	795	388	-	-
INSTITUTIONS OF HIGHER EDUCATION	65 257	-	1 111	-	-	-	-	20 002
HIGHWAYS	85 175	-	338	150	56	115	3 157	33
HOSPITALS.	79 192	-	3 290	-	5 057	-	35	5 653
SEWERAGE	128 524	-	4 240	-	3 037	1 194	57	6 337
SANITATION OTHER THAN SEWERAGE	28 061	3 238	90	1	30	59	-	20
PARKS AND RECREATION	62 756	1 526	2 048	1 322	133	498	-	592
HOUSING AND URBAN RENEWAL	154 853	-	153	-	1 976	4 548	466	11
AIRPORTS	110 812	5 715	2 491	1 184	-	-	21 364	167
WATER TRANSPORT AND TERMINALS.	45 065	-	241	-	-	-	-	-
PARKING FACILITIES	49 179	249	955	407	3 073	816	6 921	1 551
MISCELLANEOUS COMMERCIAL ACTIVITIES.	29 266	-	1 796	-	366	183	-	45
OTHER.	82 030	282	1 814	744	1 934	290	6 656	576
SPECIAL ASSESSMENTS.	82 062	1 676	888	480	277	100	4 557	275
SALE OF PROPERTY	72 171	59	2 309	127	1 742	42	2 271	6 250
HOUSING AND URBAN RENEWAL.	42 535	-	2 243	-	1 679	-	1 891	5 913
OTHER.	29 636	59	66	127	63	42	380	337
INTEREST EARNINGS.	197 929	2 208	4 966	1 500	2 566	2 840	5 717	4 973
FINES AND FORFEITS	131 945	2 859	1 717	1 567	2 787	843	11 900	1 647
OTHER AND UNALLOCABLE.	101 171	526	982	505	2 077	511	1 941	10 835
UTILITY REVENUE.	1 492 691	9 128	14 794	8 120	9 333	4 439	57 921	9 817
EMPLOYEE-RETIREMENT REVENUE ³	567 847	5 942	19 176	1 417	19 688	-	42 324	5 303
EXPENDITURE: TOTAL	12 092 760	82 394	376 134	37 147	369 087	137 097	548 142	147 008
GENERAL EXPENDITURE.	9 762 403	67 694	347 787	28 659	345 323	131 012	458 040	133 597
INTERGOVERNMENTAL EXPENDITURE.	152 994	11 679	1 106	1 453	22 532	82	9 798	1 790
DIRECT GENERAL EXPENDITURE	9 609 409	56 015	346 681	27 206	322 791	130 930	448 242	131 807
CURRENT OPERATION.	6 944 584	35 287	245 687	17 853	222 197	110 112	346 234	83 938
CAPITAL OUTLAY	1 637 682	15 924	47 898	7 471	49 510	16 912	75 108	40 497
CONSTRUCTION	1 187 517	10 217	32 486	4 759	22 653	11 016	58 021	28 445
LAND AND EXISTING STRUCTURES	334 515	4 037	8 852	1 045	24 513	4 562	12 831	9 596
EQUIPMENT.	115 650	1 670	6 960	1 667	2 344	1 334	4 256	2 456
ASSISTANCE AND SUBSIDIES	640 432	-	44 842	-	42 250	-	-	-
INTEREST ON GENERAL DEBT	386 711	4 804	8 254	1 882	6 834	3 906	26 900	7 372
BY FUNCTION: EDUCATION.	1 868 045	10 038	114 657	374	61 953	61 497	29	38 545
LOCAL SCHOOLS.	1 641 517	10 038	111 774	374	61 953	61 497	29	2 094
CITY-OPERATED SCHOOLS ONLY	1 569 697	-	108 786	-	60 413	61 497	-	-
INSTITUTIONS OF HIGHER EDUCATION	226 528	-	2 883	-	-	-	-	36 451
HIGHWAYS	649 738	6 917	22 265	3 777	10 182	5 692	63 385	6 934
PUBLIC WELFARE	1 053 979	90	57 914	12	71 440	36	10 831	1 550
CATEGORICAL CASH ASSISTANCE.	551 789	-	37 895	-	36 854	-	-	-
OTHER CASH ASSISTANCE.	88 643	-	6 947	-	5 396	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	93 916	-	497	-	20 951	-	-	-
VENDOR PAYMENTS, OTHER	11 407	-	26	-	-	-	-	-
WELFARE INSTITUTIONS	20 154	-	220	-	78	-	-	-
OTHER PUBLIC WELFARE	288 070	90	12 329	12	8 161	36	10 831	1 550
HOSPITALS.	689 911	-	16 734	120	28 245	-	8 879	15 260
OWN HOSPITALS.	563 188	-	14 849	-	28 047	-	8 879	15 260
OTHER HOSPITALS.	126 723	-	1 885	120	198	-	-	-
HEALTH	186 618	15	8 328	790	2 155	56	2 466	1 968

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1966-67--Continued

(Thousands of dollars)

Item	Total	Atlanta	Baltimore	Birming-ham	Boston	Buffalo	Chicago	Cincin-nati
GENERAL EXPENDITURE: BY FUNCTION--CONTINUED								
POLICE PROTECTION	1 023 990	8 594	29 725	4 462	22 976	10 897	105 070	8 731
FIRE PROTECTION	556 903	5 157	16 802	3 583	16 171	9 198	40 059	7 243
SEWERAGE	365 559	3 919	4 443	1 147	3 271	2 922	11 254	6 026
SANITATION OTHER THAN SEWERAGE	372 510	6 048	8 175	1 602	5 912	6 206	32 924	4 121
OTHER THAN CAPITAL OUTLAY	352 180	5 597	7 946	1 602	5 763	6 028	32 745	4 076
PARKS AND RECREATION	420 868	8 480	10 523	3 060	6 365	5 620	5 296	9 051
OTHER THAN CAPITAL OUTLAY	282 982	3 274	8 558	1 690	5 685	3 707	5 112	3 133
HOUSING AND URBAN RENEWAL	494 040	1 820	12 098	174	46 124	10 410	19 239	12 494
CITY HOUSING PROJECTS	192 917	-	-	-	-	4 116	-	-
CAPITAL OUTLAY ONLY	58 828	-	-	-	-	369	-	-
URBAN RENEWAL PROJECTS	294 951	275	12 098	-	46 124	6 212	19 239	12 494
CAPITAL OUTLAY ONLY	217 991	226	6 763	-	25 497	4 111	15 084	10 389
OTHER	6 172	f 545	-	174	-	82	-	-
LIBRARIES	133 691	1 227	5 155	1 018	4 675	20	9 747	-
FINANCIAL ADMINISTRATION	138 222	1 273	5 019	508	2 695	1 319	6 446	1 333
GENERAL CONTROL	233 745	1 681	6 709	619	7 455	2 109	13 870	1 640
COURTS	117 963	6 14	3 122	104	5 556	656	8 416	589
OTHER	115 782	1 067	3 587	515	1 899	1 453	5 454	1 051
GENERAL PUBLIC BUILDINGS	118 964	360	678	260	9 941	1 899	12 369	1 115
INTEREST ON GENERAL DEBT	386 711	4 804	8 254	1 882	6 834	3 906	26 900	7 372
ALL OTHER	1 067 124	7 271	20 308	5 271	38 929	9 225	79 276	10 214
AIRPORTS	126 137	4 919	3 627	546	-	-	15 854	229
OTHER THAN CAPITAL OUTLAY	46 828	1 316	1 522	275	-	-	8 834	140
WATER TRANSPORT AND TERMINALS	50 828	-	133	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	18 669	-	132	-	-	-	-	-
CORRECTION	128 326	581	3 396	329	3 434	-	3 874	554
PARKING FACILITIES	36 072	-	1 957	15	1 159	61	3 399	4 341
OTHER THAN CAPITAL OUTLAY	12 517	-	158	-	565	60	3 397	474
PROTECTIVE INSPECTION AND REGULATION	82 249	706	2 427	430	2 012	389	6 461	1 241
MISCELLANEOUS COMMERCIAL ACTIVITIES	27 270	64	1 766	-	586	81	-	15
OTHER AND UNALLOCABLE	616 242	1 001	7 002	3 951	31 738	8 694	49 688	3 834
UTILITY EXPENDITURE	1 726 895	9 028	11 318	7 257	4 625	4 275	50 365	9 889
EMPLOYEE-RETIREMENT EXPENDITURE	596 297	5 672	17 029	1 231	19 139	1 810	39 737	3 522
EXHIBIT I TOTAL EXPENDITURE FOR PERSONAL SERVICES	5 805 937	29 640	209 472	14 495	148 063	75 573	307 320	65 925
BORROWING, TOTAL	1 678 233	13 200	31 815	11 350	50 469	29 541	53 410	22 547
DEBT REDEMPTION, TOTAL	999 844	5 187	21 851	5 992	11 901	11 642	45 393	12 829
GROSS DEBT OUTSTANDING	18 085 040	185 128	434 317	104 754	239 145	191 225	973 492	286 018
NET LONG-TERM DEBT OUTSTANDING	14 691 334	176 181	425 094	92 018	130 116	148 693	752 659	224 538
LONG-TERM DEBT OUTSTANDING	16 103 727	185 128	434 317	104 754	164 134	152 285	796 270	232 044
GENERAL DEBT	10 823 735	156 028	330 542	59 117	163 784	138 180	619 945	199 996
EDUCATION	1 304 872	49 600	161 728	22 080	12 615	29 493	-	23 649
HIGHWAYS	1 535 136	16 213	2 024	11 650	14 945	-	217 561	44 529
HOSPITALS	165 731	-	4 650	-	1 580	-	-	15 266
SEWERAGE	1 477 208	14 300	51 460	6 600	7 581	15 272	38 900	33 616
PARKS AND RECREATION	543 954	28 500	18 690	3 525	73	3	5 000	3 167
HOUSING AND URBAN RENEWAL	2 081 099	3 000	34 900	1 925	11 160	47 334	25 418	23 145
AIRPORTS	632 141	37 390	3 030	3 050	-	-	152 970	5 500
WATER TRANSPORT AND TERMINALS	333 629	-	6 990	-	-	-	8 100	-
OTHER AND UNALLOCABLE	2 749 965	7 025	47 070	10 287	115 830	46 078	171 996	51 124
UTILITY DEBT	5 279 992	29 100	103 775	45 637	350	14 105	176 325	32 048
WATER SUPPLY SYSTEMS	2 449 733	29 100	103 775	45 637	350	14 105	176 325	32 048
ELECTRIC POWER SYSTEMS	867 925	-	-	-	-	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	1 962 334	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	1 298 731	13 200	31 815	11 350	18 500	22 433	31 609	6 160
FULL FAITH AND CREDIT	1 079 512	10 000	31 815	9 800	18 500	21 000	28 739	-
GENERAL	909 968	10 000	30 315	9 800	18 150	18 735	28 682	-
UTILITY	169 544	-	1 500	-	350	2 265	57	-
NONGUARANTEED	219 219	3 200	-	1 550	-	1 433	2 870	6 160
GENERAL	142 567	-	-	1 000	-	1 433	2 725	6 160
UTILITY	76 652	3 200	-	550	-	-	145	-
LONG-TERM DEBT RETIRED	1 142 585	5 187	21 851	5 192	11 901	11 642	45 393	12 829
GENERAL	796 996	3 742	17 173	3 288	11 901	10 549	39 173	11 402
UTILITY	345 589	1 445	4 678	1 904	-	1 093	6 220	1 427
REFUNDING ISSUES OF LONG-TERM DEBT	6 640	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	158 537	-	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS	\$13 440 924	45 461	376 861	53 121	257 413	61 665	748 461	229 789
EMPLOYEE RETIREMENT	8 010 622	10 490	268 269	16 954	142 931	-	474 378	74 683
OTHER THAN EMPLOYEE RETIREMENT	6 430 302	34 971	108 592	36 167	114 482	61 665	274 083	155 106
CASH AND DEPOSITS	1 721 323	7 708	16 551	2 221	17 495	53 728	66 453	3 983
SECURITIES	3 638 472	27 263	92 041	33 946	96 987	7 937	207 630	151 123
FEDERAL	2 461 445	27 126	91 123	33 644	54 033	7 885	171 652	111 931
STATE AND LOCAL GOVERNMENT	512 379	47	834	295	36 683	52	35 978	5 554
OTHER (NONGOVERNMENTAL)	664 648	90	84	7	6 271	-	-	33 638
BY PURPOSE:								
OFFSETS TO DEBT	1 412 769	9 322	9 223	12 736	34 018	3 592	43 611	7 506
BOND FUNDS	900 399	11 367	9 062	10 360	7 868	39 047	57 398	43 148
OTHER	63 117 025	14 282	90 307	13 071	72 596	19 026	173 074	104 452

See footnotes at end of table.

Individual Large Cities

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1966-67--Continued

(Thousands of dollars)

Item	Cleveland	Columbus	Dallas	Denver	Detroit	Fort Worth	Honolulu	Houston
POPULATION: 1960	876 050	471 316	679 684	493 887	1 670 144	356 268	500 409	938 219
REVENUE: TOTAL	165 305	63 638	111 882	121 249	381 647	43 668	111 166	116 692
GENERAL REVENUE								
INTERGOVERNMENTAL REVENUE	110 220	52 659	76 417	104 280	300 657	33 565	102 128	97 171
FROM STATE GOVERNMENT	22 154	11 669	1 833	29 491	89 162	653	19 786	5 659
EDUCATION	13 843	7 567	825	28 031	44 989	37	13 837	104
HIGHWAYS	5 358	4 356	5	2 718	12 795	-	-	-
PUBLIC WELFARE	-	-	-	21 540	5 128	-	-	-
HEALTH AND HOSPITALS	36	77	24	1 658	3 761	-	2 190	-
HOUSING AND URBAN RENEWAL	-	-	-	-	-	-	364	-
GENERAL SUPPORT	8 301	3 042	-	60	19 434	-	2 219	-
OTHER	148	92	796	2 055	3 871	37	2 175	104
FROM FEDERAL GOVERNMENT	7 334	3 006	3	894	27 641	215	5 949	2 808
FROM LOCAL GOVERNMENTS	977	1 096	1 005	566	16 532	401	-	2 747
GENERAL REVENUES FROM OWN SOURCES								
TAXES	88 066	40 990	74 584	74 789	211 495	32 912	82 342	91 512
PROPERTY	59 998	24 163	57 483	52 812	154 295	19 861	67 881	68 991
GENERAL SALES AND GROSS RECEIPTS	56 021	5 190	50 350	30 939	104 527	18 057	52 394	60 607
SELECTIVE SALES AND GROSS RECEIPTS	409	-	6 022	3 443	-	1 222	6 549	6 325
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	-	-
MOTOR FUELS	-	-	-	-	-	-	5 232	-
PUBLIC UTILITIES	-	-	6 022	2 370	-	1 222	1 317	6 313
TOBACCO PRODUCTS	-	-	-	1 073	-	-	-	-
OTHER	409	-	-	-	-	-	-	12
INCOME TAXES	-	17 481	-	-	46 482	-	-	-
MOTOR VEHICLE LICENSES	31	26	-	228	115	-	7 489	40
MISCELLANEOUS LICENSES	1 220	828	1 111	1 525	3 171	582	1 449	2 019
OTHER	2 317	2 638	-	-	-	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	28 068	16 827	17 101	21 977	57 200	13 051	14 461	22 521
CURRENT CHARGES	19 144	9 331	7 174	13 745	33 755	6 774	3 868	8 408
EDUCATION	-	-	-	-	-	-	-	-
SCHOOL LUNCH SALES	-	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	1 233	46	183	74	462	8	99	-
HOSPITALS	1	-	-	2 638	5 815	-	3	-
SEWERAGE	7 425	6 126	538	1 542	7 481	1 727	286	3 747
SANITATION OTHER THAN SEWERAGE	94	188	3	105	1 126	2 776	1 128	103
PARKS AND RECREATION	2 755	464	1 045	1 472	4 893	799	1 247	845
HOUSING AND URBAN RENEWAL	1 072	86	-	-	5 384	-	49	-
AIRPORTS	3 741	1 341	3 894	5 426	1 080	747	-	2 535
WATER TRANSPORT AND TERMINALS	359	-	-	-	-	-	-	-
PARKING FACILITIES	554	391	223	693	2 295	285	850	755
MISCELLANEOUS COMMERCIAL ACTIVITIES	1 055	21	757	-	200	-	-	-
OTHER	855	668	526	1 795	5 019	432	206	423
SPECIAL ASSESSMENTS	943	1 151	2 036	953	1 579	2 506	7 119	2 132
SALE OF PROPERTY	434	772	1 271	580	4 765	258	939	707
HOUSING AND URBAN RENEWAL	-	675	-	223	3 215	-	697	-
OTHER	434	97	1 271	357	1 550	258	242	707
INTEREST EARNINGS	5 295	3 124	3 329	2 546	8 930	1 424	2 332	5 440
FINES AND FORFEITS	2 239	1 988	3 034	2 273	6 919	1 675	19	5 013
OTHER AND UNALLOCABLE	13	461	257	1 880	1 252	414	184	821
UTILITY REVENUE	55 029	10 979	30 805	15 213	60 092	7 995	9 038	15 948
EMPLOYEE-RETIREMENT REVENUE ³	56	-	4 660	1 756	20 898	2 108	-	3 573
EXPENDITURE: TOTAL	162 885	89 424	110 076	121 034	401 678	43 516	114 130	136 824
GENERAL EXPENDITURE								
INTERGOVERNMENTAL EXPENDITURE	104 536	77 003	81 445	102 830	292 305	35 409	97 568	117 849
DIRECT GENERAL EXPENDITURE	391	35	2 589	-	10 395	-	3 412	254
CURRENT OPERATION	104 145	76 968	78 856	102 830	281 910	35 409	94 156	117 595
CAPITAL OUTLAY	74 058	37 206	48 533	63 052	223 356	20 258	55 316	54 274
CONSTRUCTION	25 663	36 080	23 968	18 173	45 628	12 596	32 795	54 477
LAND AND EXISTING STRUCTURES	14 183	31 029	19 485	13 983	33 407	12 122	25 996	45 585
EQUIPMENT	10 223	3 198	3 663	2 355	8 004	-	4 805	5 279
ASSISTANCE AND SUBSIDIES	1 257	1 853	820	1 835	4 217	474	1 994	3 613
INTEREST ON GENERAL DEBT	4 424	3 682	6 355	1 477	11 397	2 555	6 045	8 844
BY FUNCTION:								
EDUCATION	28	-	-	-	4 370	-	8 250	10
LOCAL SCHOOLS	28	-	-	-	4 370	-	8 250	10
CITY-OPERATED SCHOOLS ONLY	-	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	9 868	6 599	17 804	7 618	18 748	9 015	9 651	13 850
PUBLIC WELFARE	424	42	12	26 563	16 549	-	-	21
CATEGORICAL CASH ASSISTANCE	-	-	-	19 817	-	-	-	-
OTHER CASH ASSISTANCE	-	-	-	-	311	1 529	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	-	1 384	2 966	-	-	-
VENDOR PAYMENTS, OTHER	42	1	-	887	7 804	-	-	-
WELFARE INSTITUTIONS	-	4	-	-	-	-	-	-
OTHER PUBLIC WELFARE	382	37	12	4 164	4 250	-	-	21
HOSPITALS	-	-	-	5 993	21 233	-	2 071	-
OWN HOSPITALS	-	-	-	5 993	21 233	-	-	-
OTHER HOSPITALS	-	-	-	-	-	-	2 071	-
HEALTH	2 428	1 384	1 428	2 953	6 863	778	-	3 021

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1966-67--Continued

(Thousands of dollars)

Item	Cleve- land	Columbus	Dallas	Denver	Detroit	Fort Worth	Honolulu	Houston
GENERAL EXPENDITURE: BY FUNCTION--CONTINUED								
POLICE PROTECTION	19 990	8 567	12 620	8 610	46 692	4 811	11 003	13 780
FIRE PROTECTION	11 501	6 581	10 000	6 300	19 785	3 821	6 655	11 345
SEWERAGE	8 120	26 635	7 056	1 598	15 660	3 509	9 151	21 370
SANITATION OTHER THAN SEWERAGE	9 176	3 210	5 822	3 283	18 805	3 062	4 364	6 861
OTHER THAN CAPITAL OUTLAY	8 893	2 728	5 806	3 143	17 850	2 406	4 015	4 123
PARKS AND RECREATION	8 462	5 093	6 130	8 860	23 269	2 294	8 964	8 659
OTHER THAN CAPITAL OUTLAY	6 724	3 022	4 434	4 257	17 345	1 984	5 201	3 544
HOUSING AND URBAN RENEWAL	12 424	2 396	-	718	20 499	-	6 077	-
CITY HOUSING PROJECTS	-	-	-	-	6 290	-	-	-
CAPITAL OUTLAY ONLY	-	-	-	-	1 079	-	-	-
URBAN RENEWAL PROJECTS	12 424	2 396	-	718	14 146	-	6 077	-
CAPITAL OUTLAY ONLY	10 950	2 001	-	243	13 142	-	4 112	-
OTHER	-	-	-	-	63	-	-	-
LIBRARIES	-	1 666	2 279	2 271	6 255	1 183	-	1 710
FINANCIAL ADMINISTRATION	687	933	1 575	3 566	6 934	1 190	3 472	2 494
GENERAL CONTROL	3 197	2 045	1 457	4 932	5 828	639	2 737	1 939
COURTS	1 486	1 020	520	2 588	2 841	114	-	703
OTHER	1 711	1 025	937	2 344	2 987	525	2 737	1 236
GENERAL PUBLIC BUILDINGS	695	435	3 618	674	4 804	320	1 851	1 199
INTEREST ON GENERAL DEBT	4 424	3 682	6 355	1 477	11 397	2 555	6 045	8 844
ALL OTHER	13 112	7 735	5 289	17 414	44 614	2 232	17 277	22 746
AIRPORTS	3 718	2 427	2 020	7 189	1 026	1 289	-	14 074
OTHER THAN CAPITAL OUTLAY	1 554	1 009	926	2 149	737	594	-	778
WATER TRANSPORT AND TERMINALS	2 136	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	286	-	-	-	-	-	-	-
CORRECTION	1 428	475	-	2 020	2 289	-	510	149
PARKING FACILITIES	848	143	-	3	2 641	46	452	38
OTHER THAN CAPITAL OUTLAY	427	138	-	?	1 015	46	149	38
PROTECTIVE INSPECTION AND REGULATION	1 239	818	1 184	718	2 892	357	1 146	1 370
MISCELLANEOUS COMMERCIAL ACTIVITIES	547	50	590	-	204	-	-	-
OTHER AND UNALLOCABLE	3 196	3 842	1 495	7 486	35 562	540	15 169	7 115
UTILITY EXPENDITURE	57 846	12 421	25 635	15 007	78 852	6 522	16 562	16 589
EMPLOYEE-RETIREMENT EXPENDITURE ³	503	-	2 996	3 197	30 521	1 585	-	2 386
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES	86 343	30 627	53 905	50 417	200 163	17 492	45 184	48 585
BORROWING, TOTAL	21 090	37 692	35 000	24 237	62 498	8 255	16 950	61 507
DEBT REDEMPTION, TOTAL	20 422	6 602	17 712	4 980	27 799	6 791	9 613	19 288
GROSS DEBT OUTSTANDING	291 217	192 373	242 522	211 146	560 532	112 233	212 319	374 598
NET LONG-TERM DEBT OUTSTANDING	299 084	116 791	223 680	204 160	487 127	104 865	167 402	349 853
LONG-TERM DEBT OUTSTANDING	247 856	120 666	242 522	208 004	498 371	112 233	191 514	374 598
GENERAL DEBT	159 080	88 151	225 710	67 982	363 632	79 188	154 416	302 024
EDUCATION	-	-	-	-	-	-	8 668	-
HIGHWAYS	29 103	27 207	12 539	8 575	47 489	49 355	22 602	52 881
HOSPITALS	2 389	-	-	9 026	-	-	-	-
SEWERAGE	40 244	25 888	8 727	1 207	113 441	13 060	13 952	45 154
PARKS AND RECREATION	26 406	8 019	9 641	13 262	4 984	2 029	7 284	13 970
HOUSING AND URBAN RENEWAL	12 100	5 035	-	-	69 263	-	-	-
AIRPORTS	12 374	7 222	25 216	28 945	2 000	10 919	-	55 596
WATER TRANSPORT AND TERMINALS	16 126	-	-	-	-	-	-	-
OTHER AND UNALLOCABLE	20 338	14 780	169 587	6 967	126 455	3 825	101 910	134 423
UTILITY DEBT	88 776	32 515	16 812	140 022	134 739	33 045	37 098	72 574
WATER SUPPLY SYSTEMS	51 750	32 368	8 612	140 022	121 484	33 045	37 098	72 574
ELECTRIC POWER SYSTEMS	19 665	147	-	-	-	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	17 361	-	8 200	-	13 255	-	-	-
LONG-TERM DEBT ISSUED	20 250	20 580	35 000	30 527	47 699	8 255	10 000	61 507
FULL FAITH AND CREDIT	20 250	20 580	26 600	21 527	32 805	8 255	10 000	50 007
GENERAL	20 250	11 720	26 600	15 237	29 145	8 255	10 000	49 675
UTILITY	-	8 860	-	6 290	3 660	-	-	332
NONGUARANTEED	-	-	8 400	9 000	14 894	-	-	11 500
GENERAL	-	-	8 400	9 000	14 894	-	-	11 500
UTILITY	-	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	20 422	6 602	17 712	11 170	27 799	6 791	9 909	19 288
GENERAL	15 855	5 224	15 831	3 656	23 160	4 448	8 955	17 055
UTILITY	4 567	1 378	1 881	7 514	4 639	2 343	954	2 233
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	6 290	-	-	-	-
LONG-TERM DEBT REFUNDED	-	-	-	6 290	-	-	296	-
CASH AND SECURITY HOLDINGS	123 906	84 173	120 063	81 952	471 671	53 675	53 553	183 770
EMPLOYEE RETIREMENT	1 861	-	56 877	17 463	308 912	24 988	-	36 984
OTHER THAN EMPLOYEE RETIREMENT	122 045	84 173	63 186	64 489	162 759	28 687	53 553	146 786
CASH AND DEPOSITS	7 158	420	60 622	5 296	13 022	23 059	31 667	28 142
SECURITIES	114 887	83 753	2 564	59 193	149 737	5 628	21 886	118 644
FEDERAL	110 423	18 780	384	52 669	149 569	5 619	21 886	118 203
STATE AND LOCAL GOVERNMENT	4 464	1 760	18	471	150	-	-	342
OTHER (NONGOVERNMENTAL)	-	63 213	2 162	6 053	18	9	-	99
BY PURPOSE ¹								
OFFSETS TO DEBT	18 772	3 875	18 842	3 844	11 244	7 368	24 112	24 745
BOND FUNDS	36 778	-	19 892	31 245	38 293	12 253	6 237	82 489
OTHER	66 438	80 298	24 452	29 400	113 222	9 066	23 204	39 552

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1966-67—Continued

(Thousands of dollars)

Item	Indianapolis	Kansas City	Long Beach	Los Angeles	Louisville	Memphis	Milwaukee	Minneapolis
POPULATION, 1960	476 258	475 539	344 168	2479 015	390 639	497 524	741 324	482 872
REVENUE, TOTAL	48 823	81 141	99 706	631 595	88 901	228 366	151 687	69 293
GENERAL REVENUE.	48 507	72 013	75 119	374 468	80 056	130 129	127 713	58 551
INTERGOVERNMENTAL REVENUE.	7 886	8 382	8 406	52 388	17 781	63 953	50 736	9 321
FROM STATE GOVERNMENT.	7 846	3 112	7 107	42 624	1 131	37 630	46 203	6 131
EDUCATION.	-	-	-	-	1 044	27 063	-	-
HIGHWAYS	4 429	2 153	2 956	23 303	55	4 164	4 048	3 692
PUBLIC WELFARE	-	-	46	138	-	-	629	34
HEALTH AND HOSPITALS	-	-	-	-	-	156	-	-
HOUSING AND URBAN RENEWAL	-	-	-	-	-	-	-	-
GENERAL SUPPORT.	2 523	651	284	1 676	-	4 971	41 235	2 064
OTHER.	894	262	3 729	17 645	32	1 276	291	341
FROM FEDERAL GOVERNMENT	-	4 188	4	2 239	14 296	959	3 279	673
FROM LOCAL GOVERNMENTS	40	1 082	1 295	7 525	2 354	25 364	1 254	2 517
GENERAL REVENUES FROM OWN SOURCES.	40 621	63 631	66 713	322 080	62 275	66 176	76 977	49 230
TAXES.	32 211	43 894	25 197	237 549	29 182	35 002	54 456	34 241
PROPERTY	31 972	17 991	14 420	131 004	12 111	25 842	52 528	31 417
GENERAL SALES AND GROSS RECEIPTS	-	-	6 681	57 107	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	9 335	2 056	14 044	936	5 028	-	1 110
ALCOHOLIC BEVERAGES	-	-	-	-	-	2 712	-	-
MOTOR FUELS	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	7 444	932	2 712	-	1 639	-	1 110
TOBACCO PRODUCTS	-	1 891	947	9 323	-	677	-	-
OTHER.	-	-	179	2 009	936	-	-	-
INCOME TAXES	-	10 646	-	-	15 072	-	-	-
MOTOR VEHICLE LICENSES	36	1 454	-	2	250	2 714	4	11
MISCELLANEOUS LICENSES	203	4 468	2 036	34 604	813	1 418	1 924	1 656
OTHER.	-	-	-	788	-	-	-	47
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	8 410	19 737	41 516	84 531	33 093	31 174	22 521	14 989
CURRENT CHARGES.	3 865	11 061	13 116	47 744	18 905	16 337	8 150	8 890
EDUCATION.	-	-	-	-	10 433	5 527	-	-
SCHOOL LUNCH SALES	-	-	-	-	-	4 120	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	1 407	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	10 433	-	-	-
HIGHWAYS	26	1 192	3	5 904	-	208	440	2 354
HOSPITALS.	-	-	-	198	247	5 966	351	-
SEWERAGE	700	3 540	8	157	3 684	225	104	1 987
SANITATION OTHER THAN SEWERAGE	33	2	1 574	409	248	-	58	10
PARKS AND RECREATION	577	1 078	2 847	6 839	397	2 041	648	2 384
HOUSING AND URBAN RENEWAL	27	58	-	319	3 460	-	2 652	-
AIRPORTS	1 746	3 492	474	17 072	-	1 483	-	-
WATER TRANSPORT AND TERMINALS	-	55	7 615	11 713	53	145	1 158	39
PARKING FACILITIES	493	463	145	1 383	168	380	829	649
MISCELLANEOUS COMMERCIAL ACTIVITIES	59	143	-	-	-	-	10	17
OTHER.	204	1 038	452	3 750	215	362	1 900	1 450
SPECIAL ASSESSMENTS.	1 026	1 323	145	7 288	3 464	-	6 415	2 098
SALE OF PROPERTY	1 840	1 369	105	3 704	2 597	1 914	1 398	744
HOUSING AND URBAN RENEWAL	170	1 176	-	-	2 084	-	685	-
OTHER.	1 670	193	105	3 704	513	1 914	713	744
INTEREST EARNINGS	1 128	3 171	3 049	12 351	4 382	10 059	4 303	1 202
FINES AND FORFEITS	539	2 673	1 848	12 433	814	1 758	2 152	1 730
OTHER AND UNALLOCABLE.	12	140	23 251	1 011	2 931	1 106	103	325
UTILITY REVENUE.	-	7 518	24 587	220 226	8 042	93 829	12 994	5 389
EMPLOYEE-RETIREMENT REVENUE ³	316	1 610	-	36 901	803	4 408	10 980	5 353
EXPENDITURE, TOTAL	56 820	82 822	88 023	617 238	86 598	245 484	144 701	71 931
GENERAL EXPENDITURE.	54 118	74 105	65 793	333 945	75 176	146 407	127 777	59 422
INTERGOVERNMENTAL EXPENDITURE.	789	-	-	107	3 446	1 027	7 682	5 314
DIRECT GENERAL EXPENDITURE.	53 329	74 105	65 793	333 838	71 730	145 380	120 095	54 108
CURRENT OPERATION.	28 517	47 192	41 269	244 360	43 534	110 333	74 794	36 585
CAPITAL OUTLAY.	21 610	22 161	23 848	79 518	22 896	29 017	40 230	15 655
CONSTRUCTION	13 436	18 292	-	20 900	55 025	11 206	23 038	32 756
LAND AND EXISTING STRUCTURES	6 990	3 266	2 563	14 074	10 164	2 438	5 937	1
EQUIPMENT.	1 184	603	385	10 419	1 526	3 541	1 537	467
ASSISTANCE AND SUBSIDIES	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT	3 202	4 752	676	9 960	5 300	6 030	5 071	1 668
BY FUNCTION:								
EDUCATION.	11	-	-	-	22 966	66 633	4 697	-
LOCAL SCHOOLS.	11	-	-	-	989	66 633	4 697	-
CITY-OPERATED SCHOOLS ONLY	-	-	-	-	-	65 469	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	21 977	-	-	-
HIGHWAYS	6 976	7 705	14 982	45 620	1 918	10 006	21 497	9 927
PUBLIC WELFARE	-	25	-	186	-	403	9	3 095
CATEGORICAL CASH ASSISTANCE	-	-	-	-	-	-	-	-
OTHER CASH ASSISTANCE	-	-	-	-	-	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	-	-	-	-	-	-
VENDOR PAYMENTS, OTHER	-	-	-	-	-	154	-	2 078
WELFARE INSTITUTIONS	-	-	-	-	-	-	-	-
OTHER PUBLIC WELFARE	-	25	-	186	-	249	9	1 017
HOSPITALS.	-	6 512	-	3 439	2 945	14 374	648	24
OWN HOSPITALS.	-	-	-	3 439	847	14 374	648	1
OTHER HOSPITALS.	-	6 512	-	-	2 098	-	-	23
HEALTH	49	907	1 106	54	1 711	986	3 687	1 280

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1966-67--Continued

(Thousands of dollars)

Item	Indianapolis	Kansas City	Long Beach	Los Angeles	Louisville	Memphis	Milwaukee	Minneapolis
GENERAL EXPENDITURE: BY FUNCTION--CONTINUED								
POLICE PROTECTION	7 849	10 920	9 166	73 981	5 681	8 021	18 284	6 409
FIRE PROTECTION	5 920	7 091	6 101	40 967	3 605	9 361	10 566	4 824
SEWERAGE	6 011	12 804	726	21 503	5 638	2 516	11 316	10 307
SANITATION OTHER THAN SEWERAGE	2 528	1 752	2 599	21 254	2 417	6 084	9 770	1 787
OTHER THAN CAPITAL OUTLAY	2 161	1 752	2 599	19 056	2 326	5 425	9 289	1 787
PARKS AND RECREATION	6 891	5 634	7 953	24 122	3 435	5 022	5 428	10 111
OTHER THAN CAPITAL OUTLAY	2 898	4 791	6 496	19 146	1 574	3 939	4 363	5 029
HOUSING AND URBAN RENEWAL	562	2 692	471	3 537	11 913	450	10 477	64
CITY HOUSING PROJECTS	-	-	-	-	2 060	-	6 307	-
CAPITAL OUTLAY ONLY	-	-	-	-	-	15	5 176	-
URBAN RENEWAL PROJECTS	562	2 692	471	3 537	9 853	-	4 167	64
CAPITAL OUTLAY ONLY	368	1 846	324	2 706	8 749	-	3 473	-
OTHER	-	-	-	-	-	450	3	-
LIBRARIES	-	-	1 473	8 940	2 183	1 696	3 433	2 649
FINANCIAL ADMINISTRATION	280	2 269	1 379	8 008	763	961	3 220	1 043
GENERAL CONTROL	296	1 754	1 344	8 593	819	865	2 414	1 019
COURTS	-	336	-	-	184	317	71	-
OTHER	296	1 418	1 344	8 593	635	548	2 343	1 019
GENERAL PUBLIC BUILDINGS	-	671	771	10 199	308	517	1 083	1 122
INTEREST ON GENERAL DEBT	3 202	4 752	676	9 960	5 300	6 030	5 071	1 668
ALL OTHER	13 543	8 617	17 046	53 582	3 574	12 482	16 177	4 093
AIRPORTS	4 356	4 745	1 041	22 132	-	1 147	-	-
OTHER THAN CAPITAL OUTLAY	720	1 193	272	6 608	-	500	-	-
WATER TRANSPORT AND TERMINALS	-	-	8 973	8 951	28	372	1 606	54
OTHER THAN CAPITAL OUTLAY	-	-	2 494	5 867	28	112	693	14
CORRECTION	-	608	5	142	217	464	-	725
PARKING FACILITIES	137	7	93	689	74	29	6 667	113
OTHER THAN CAPITAL OUTLAY	137	7	93	363	74	29	1 333	112
PROTECTIVE INSPECTION AND REGULATION	227	635	646	8 670	295	662	995	925
MISCELLANEOUS COMMERCIAL ACTIVITIES	92	142	-	-	23	-	18	21
OTHER AND UNALLOCABLE	8 731	2 480	6 288	12 998	2 937	9 808	6 891	2 255
UTILITY EXPENDITURE	-	7 526	22 230	236 996	10 618	94 434	8 717	3 975
EMPLOYEE-RETIREMENT EXPENDITURE	2 702	1 191	-	46 297	804	4 643	8 207	8 534
EXHIBIT TOTAL EXPENDITURE FOR PERSONAL SERVICES	20 197	30 658	35 071	324 517	30 469	97 807	67 589	32 489
BORROWING: TOTAL	5 133	1 850	-	64 474	10 189	22 000	26 523	14 060
DEBT REDEMPTION: TOTAL	4 949	10 423	1 997	43 974	3 967	16 914	19 548	6 669
GROSS DEBT OUTSTANDING	122 404	169 063	34 752	954 801	200 503	334 721	231 719	68 963
NET LONG-TERM DEBT OUTSTANDING	116 213	151 518	32 013	900 978	126 026	315 924	187 871	67 393
LONG-TERM DEBT OUTSTANDING	122 179	162 964	34 752	909 297	148 470	332 721	207 095	68 963
GENERAL DEBT	122 179	128 823	29 023	267 103	124 790	161 654	159 905	65 101
EDUCATION	-	-	-	-	20 392	33 760	59 556	-
HIGHWAYS	4 783	36 369	-	539	8 435	2 469	18 797	13 047
HOSPITALS	-	1 461	-	-	2 303	583	-	156
SEWERAGE	69 997	42 736	-	72 710	45 520	2 760	36 928	24 432
PARKS AND RECREATION	8 270	6 926	70	57 395	2 571	1 116	1 960	20 701
AIRPORTS	2 855	2 096	9 485	-	30 812	-	25 859	630
WATER TRANSPORT AND TERMINALS	10 161	28 499	-	76 920	-	520	-	-
OTHER AND UNALLOCABLE	26 113	10 736	19 400	23 659	14 757	120 266	11 295	6 135
UTILITY DEBT	-	34 141	5 729	642 194	23 680	171 067	47 190	3 862
WATER SUPPLY SYSTEMS	-	34 141	5 729	163 006	23 680	13 027	47 190	3 862
ELECTRIC POWER SYSTEMS	-	-	479 188	-	-	154 215	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	3 825	-
TRANSIT SYSTEMS	-	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	5 133	1 850	-	60 282	10 189	20 000	15 030	14 060
FULL FAITH AND CREDIT	5 015	350	-	-	5 820	20 000	15 030	14 060
GENERAL	5 015	350	-	-	5 820	20 000	15 030	14 060
UTILITY	-	-	-	-	-	-	-	-
NONGUARANTEED	-	-	-	-	-	-	-	-
GENERAL	118	1 500	-	60 282	4 369	-	-	-
UTILITY	118	1 500	-	282	4 369	-	-	-
LONG-TERM DEBT RETIRED	4 949	10 132	1 997	43 974	3 016	168 544	19 548	6 669
GENERAL	4 949	8 759	1 412	16 428	2 616	6 982	18 313	6 318
UTILITY	-	1 373	585	27 546	400	161 562	1 235	351
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	-	-	-	-	-	151 630	-	-
CASH AND SECURITY HOLDINGS	28 884	78 586	73 453	695 610	112 002	146 566	256 743	99 195
EMPLOYEE RETIREMENT	161	18 814	-	453 956	11 477	70 076	149 893	62 782
OTHER THAN EMPLOYEE RETIREMENT	28 723	59 772	73 453	241 654	100 525	76 490	106 850	36 413
CASH AND DEPOSITS	12 082	7 016	20 014	85 854	19 661	47 596	66 759	15 173
SECURITIES	16 641	52 756	53 439	155 800	80 864	28 894	40 091	21 240
FEDERAL	16 466	52 384	53 439	155 565	71 019	28 894	39 109	16 734
STATE AND LOCAL GOVERNMENT	-	372	-	69	56	-	340	-
OTHER (NONGOVERNMENTAL)	175	-	-	166	9 789	-	642	4 506
BY PURPOSE:	5 966	11 446	2 739	8 319	22 445	16 797	19 224	1 570
OFFSETS TO DEBT	5 966	11 446	2 739	8 319	22 445	16 797	19 224	1 570
BOND FUNDS	17 960	26 360	5 018	18 811	16 148	21 872	28 116	9 799
OTHER	4 797	21 966	65 696	214 524	61 932	37 770	59 510	25 044

See footnotes at end of table.

Individual Large Cities

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1966-67--Continued

(Thousands of dollars)

Item	Newark	New Orleans	New York	Norfolk	Oakland	Oklahoma City	Omaha	Philadelphia
POPULATION: 1960	405 220	627 525	7 781 984	304 869	367 548	324 253	301 598	2 002 512
REVENUE: TOTAL	129 146	92 750	5 477 260	84 128	67 261	50 293	28 528	415 663
GENERAL REVENUE.								
INTERGOVERNMENTAL REVENUE.	123 740	83 598	4 672 134	77 232	63 263	39 533	27 843	384 396
FROM STATE GOVERNMENT.	35 263	15 686	1 771 160	26 358	11 129	5 839	3 907	60 895
EDUCATION.	26 599	11 894	1 641 509	20 629	7 063	1 857	1 972	31 390
HIGHWAYS.	23 242	1 443	525 021	13 167	-	-	-	157
PUBLIC WELFARE.	7	2 345	41 469	1 365	3 044	914	1 658	6 413
HEALTH AND HOSPITALS.	2 548	-	662 612	4 846	-	-	-	3 710
HOUSING AND URBAN RENEWAL.	113	15	61 706	-	-	-	-	8 225
GENERAL SUPPORT.	-	-	30 088	-	-	-	-	2 000
OTHER.	374	7 373	276 128	851	361	186	189	1 657
FROM FEDERAL GOVERNMENT.	315	718	44 485	400	3 658	757	125	9 228
FROM LOCAL GOVERNMENTS	1 525	3 387	122 187	5 729	2 301	3 968	434	28 514
GENERAL REVENUES FROM OWN SOURCES.	7 139	405	7 464	-	1 765	14	1 501	991
TAXES.	88 477	67 912	2 900 974	50 874	52 134	33 694	23 936	323 501
PROPERTY.	81 907	43 135	2 443 891	36 255	34 734	20 149	18 708	254 998
GENERAL SALES AND GROSS RECEIPTS	71 956	21 108	1 521 573	19 218	23 268	10 958	15 076	107 707
SELECTIVE SALES AND GROSS RECEIPTS	-	13 314	381 655	6 302	8 683	6 628	-	-
ALCOHOLIC BEVERAGES.	8 823	4 301	167 443	6 415	1 357	1 615	1 150	1 537
MOTOR FUELS.	-	1 435	-	-	-	-	-	-
PUBLIC UTILITIES	5 195	2 403	44 706	5 299	350	1 615	1 150	-
TOBACCO PRODUCTS	-	-	34 937	835	764	-	-	-
OTHER.	3 628	463	87 800	281	243	-	-	1 537
INCOME TAXES	-	-	329 327	-	-	-	-	118 770
MOTOR VEHICLE LICENSES	21	349	5 791	843	28	4	1 227	13
MISCELLANEOUS LICENSES	1 107	4 063	23 481	3 477	1 398	944	1 150	23 608
OTHER.	-	-	716 621	-	-	-	105	3 363
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	6 570	24 777	457 083	14 619	17 400	13 545	5 228	68 503
CURRENT CHARGES.	3 774	14 951	334 916	11 463	10 451	8 540	3 107	33 285
EDUCATION.	1 529	95	32 655	5 183	-	-	-	-
SCHOOL LUNCH SALES	1 337	24	6 748	1 442	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	192	-	160	3 741	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	71	25 747	-	-	-	-	-
HIGHWAYS	21	39	61 110	71	506	16	79	130
HOSPITALS.	1 688	-	20 248	872	-	-	-	1 406
SEWERAGE	58	20	25 379	19	1 151	1 917	1 661	15 038
SANITATION OTHER THAN SEWERAGE	14	-	5 643	-	50	3 330	43	293
PARKS AND RECREATION	18	982	6 909	224	773	1 117	542	755
HOUSING AND URBAN RENEWAL	-	-	126 006	3 207	7	-	-	900
AIRPORTS	-	2 445	-	538	2 630	1 543	-	5 413
WATER TRANSPORT AND TERMINALS.	-	-	13 896	65	3 705	-	29	1 245
PARKING FACILITIES	37	337	11 805	375	1 189	301	391	1 247
MISCELLANEOUS COMMERCIAL ACTIVITIES.	120	9 159	4 834	189	-	-	-	-
OTHER.	289	1 874	26 431	720	440	316	362	6 858
SPECIAL ASSESSMENTS.	13	2 016	10 401	384	553	944	1 098	84
SALE OF PROPERTY	103	1 417	15 964	1 428	1 431	15	61	3 451
HOUSING AND URBAN RENEWAL.	-	-	10 429	1 046	347	-	-	2 549
OTHER.	103	1 417	5 535	382	1 084	15	61	902
INTEREST EARNINGS.	679	1 987	58 850	558	1 269	2 149	471	6 835
FINES AND FORFEITS	1 099	2 374	20 990	573	3 532	1 758	305	4 438
OTHER AND UNALLOCABLE.	902	2 032	15 962	213	164	139	186	20 410
UTILITY REVENUE.	4 753	7 216	502 584	5 604	-	9 796	-	19 674
EMPLOYEE-RETIREMENT REVENUE ³	653	1 936	302 542	1 292	3 998	964	685	11 593
EXPENDITURE: TOTAL	151 008	104 983	5 141 571	85 928	60 557	49 104	28 336	409 397
GENERAL EXPENDITURE.	143 085	92 512	4 162 245	80 392	55 423	39 406	27 643	362 670
INTERGOVERNMENTAL EXPENDITURE.	4 408	168	4 979	731	13	-	981	12 429
DIRECT GENERAL EXPENDITURE	138 677	92 344	4 157 266	79 661	55 410	39 406	26 662	350 241
CURRENT OPERATION.	117 916	59 909	3 110 443	57 949	41 629	21 934	17 016	261 201
CAPITAL OUTLAY	14 081	27 322	420 665	14 775	12 225	12 618	8 567	63 611
CONSTRUCTION	13 158	24 018	325 002	10 430	8 470	10 135	6 189	36 154
LAND AND EXISTING STRUCTURES	247	1 680	65 681	3 031	3 297	879	1 705	23 126
EQUIPMENT.	676	1 624	29 982	1 314	458	1 604	673	4 331
ASSISTANCE AND SUBSIDIES	4 416	-	458 893	4 034	-	-	-	-
INTEREST ON GENERAL DEBT	2 264	5 113	167 265	2 903	1 556	4 854	1 079	25 429
BY FUNCTION! ¹								
EDUCATION.	66 700	1 799	1 171 866	36 122	3	-	-	10 672
LOCAL SCHOOLS.	66 700	-	1 024 266	36 122	3	-	-	10 672
CITY-OPERATED SCHOOLS ONLY	66 286	-	1 009 103	34 551	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	1 799	147 600	-	-	-	-	-
HIGHWAYS	1 272	8 550	129 744	4 631	8 102	3 785	7 779	17 897
PUBLIC WELFARE	5 254	612	716 125	6 763	19	-	-	14 988
CATEGORICAL CASH ASSISTANCE.	-	-	393 456	3 624	-	-	-	-
OTHER CASH ASSISTANCE.	4 416	-	65 437	410	-	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	8	-	63 255	1 240	-	-	-	-
VENDOR PAYMENTS: OTHER	46	-	64	1	-	-	-	278
WELFARE INSTITUTIONS	-	537	9 409	-	-	-	-	2 566
OTHER PUBLIC WELFARE	784	75	184 504	1 488	19	-	-	12 144
HOSPITALS.	9 233	-	429 356	2 279	-	-	-	139 23 189
OWN HOSPITALS.	9 233	-	347 820	2 226	-	-	-	18 181
OTHER HOSPITALS.	-	-	81 536	53	-	-	-	139 5 008
HEALTH	2 199	1 610	83 307	798	13	-	-	571 7 559

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1966-67--Continued

(Thousands of dollars)

Item	Newark	New Orleans	New York	Norfolk	Oakland	Oklahoma City	Omaha	Philadelphia
GENERAL EXPENDITURE: BY FUNCTION--CONTINUED								
POLICE PROTECTION	16 894	10 469	309 888	3 972	9 482	4 462	3 627	56 090
FIRE PROTECTION	10 378	7 407	141 802	2 974	7 007	3 581	3 882	21 337
SEWERAGE	5 406	11 344	51 778	1 011	2 165	5 316	2 523	15 251
SANITATION OTHER THAN SEWERAGE	4 431	5 494	118 835	1 682	694	1 347	1 993	19 649
OTHER THAN CAPITAL OUTLAY	4 428	4 186	115 870	1 532	694	1 244	1 975	18 169
PARKS AND RECREATION	2 673	6 222	76 711	2 244	7 107	3 648	2 008	19 269
OTHER THAN CAPITAL OUTLAY	1 700	3 545	52 691	1 919	5 303	2 928	1 487	16 249
HOUSING AND URBAN RENEWAL	3 288	147	208 710	3 333	3 847	-	80	29 084
CITY HOUSING PROJECTS	-	-	170 619	2 387	-	-	-	-
URBAN RENEWAL PROJECTS	36	147	52 123	-	-	-	80	28 918
CAPITAL OUTLAY ONLY	-	-	38 091	946	3 847	-	-	23 694
OTHER	3 252	-	24 609	565	1 010	-	-	166
LIBRARIES	2 413	1 221	37 534	957	1 952	81	725	6 347
FINANCIAL ADMINISTRATION	2 127	2 408	36 796	710	1 030	509	489	8 872
GENERAL CONTROL	1 659	5 038	86 108	1 241	1 063	999	791	20 681
COURTS	390	3 117	51 150	580	-	198	215	13 638
OTHER	1 269	1 921	34 958	661	1 063	801	576	7 043
GENERAL PUBLIC BUILDINGS	1 078	1 488	29 237	1 713	954	656	218	8 699
INTEREST ON GENERAL DEBT	2 264	5 113	167 265	2 903	1 556	4 854	1 079	25 429
ALL OTHER	5 816	23 590	367 183	7 059	10 429	10 168	1 739	57 657
AIRPORTS	-	2 319	-	264	1 979	5 176	-	3 144
OTHER THAN CAPITAL OUTLAY	-	884	-	229	1 979	1 289	-	1 954
WATER TRANSPORT AND TERMINALS	-	-	9 708	1 680	3 708	-	132	4 163
OTHER THAN CAPITAL OUTLAY	-	-	2 631	269	1 379	-	8	711
CORRECTION	-	-	2 551	57 639	459	-	64	14 114
PARKING FACILITIES	-	3	2 025	380	879	21	105	3 352
OTHER THAN CAPITAL OUTLAY	-	-	664	207	134	21	103	377
PROTECTIVE INSPECTION AND REGULATION	958	670	23 469	371	923	350	497	4 795
MISCELLANEOUS COMMERCIAL ACTIVITIES	-	8 311	13 167	223	-	-	-	-
OTHER AND UNALLOCABLE	4 858	9 736	261 175	3 682	2 940	4 621	941	28 089
UTILITY EXPENDITURE	6 283	8 675	690 813	4 702	-	8 350	-	24 166
EMPLOYEE-RETIREMENT EXPENDITURE	1 640	3 796	288 513	834	5 134	1 348	693	22 561
EXHIBIT I TOTAL EXPENDITURE FOR PERSONAL SERVICES	90 546	47 934	2 522 199	41 041	31 901	17 508	11 623	198 902
BORROWING, TOTAL	11 942	22 728	707 839	7 554	21 250	1 573	4 198	86 768
DEBT REDEMPTION, TOTAL	5 448	6 203	485 754	5 799	2 103	8 990	3 365	43 799
GROSS DEBT OUTSTANDING	88 813	180 451	7 918 889	128 895	58 440	233 421	38 776	950 147
NET LONG-TERM DEBT OUTSTANDING	58 120	168 969	6 124 758	103 242	40 532	220 027	35 695	796 138
LONG-TERM DEBT OUTSTANDING	58 140	179 701	7 059 085	107 343	43 090	233 408	37 376	842 297
GENERAL DEBT	50 211	170 395	4 434 355	93 962	43 090	136 694	37 376	727 578
EDUCATION	32 032	-	801 893	7 219	-	-	-	-
HIGHWAYS	10	35 194	571 097	-	-	16 137	7 815	100 208
HOSPITALS	-	-	109 761	-	-	-	-	-
SEWERAGE	303	-	290 057	33	-	36 555	26 773	197 801
PARKS AND RECREATION	450	-	117 558	-	5 600	10 235	833	39 298
HOUSING AND URBAN RENEWAL	5 476	-	1 652 848	31 902	1 200	-	-	41 637
AIRPORTS	-	5 889	15 395	-	5 895	52 842	-	31 547
WATER TRANSPORT AND TERMINALS	621	-	192 718	2 534	17 581	-	105	16 475
OTHER AND UNALLOCABLE	11 319	129 312	682 028	52 274	12 814	20 925	1 850	300 612
UTILITY DEBT	7 929	9 306	2 624 730	13 381	-	96 714	-	114 719
WATER SUPPLY SYSTEMS	7 929	9 306	707 687	13 381	-	96 714	-	114 719
ELECTRIC POWER SYSTEMS	-	-	-	-	-	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	1 917 043	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	21 978	543 487	1 887	12 010	1 538	3 955	70 018
FULL FAITH AND CREDIT	-	20 328	489 200	-	-	371	3 850	69 940
GENERAL	-	20 328	368 220	-	-	371	3 850	61 690
UTILITY	-	-	120 980	-	-	-	-	8 250
NONGUARANTEED	-	1 650	54 287	1 887	12 010	1 167	105	78
GENERAL	-	1 650	54 287	1 887	12 010	1 160	105	78
UTILITY	-	-	-	-	-	7	-	-
LONG-TERM DEBT RETIRED	5 448	6 203	485 754	5 799	2 103	8 863	3 365	43 799
GENERAL	4 531	5 975	406 739	4 807	2 103	7 263	3 365	38 685
UTILITY	917	228	79 015	992	-	1 600	-	5 114
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-	-	-	350	-
LONG-TERM DEBT REFUNDED	-	-	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS	26 656	71 931	6 978 839	35 144	99 267	62 382	18 464	247 943
EMPLOYEE RETIREMENT	1 225	15 938	4 973 425	19 608	52 245	8 393	4 825	76 071
OTHER THAN EMPLOYEE RETIREMENT	25 431	55 993	2 005 414	15 536	47 022	53 989	13 639	171 872
CASH AND DEPOSITS	15 946	48 401	439 941	8 112	36 755	35 951	1 765	78 177
SECURITIES	9 485	7 592	1 565 473	7 424	10 267	18 038	11 874	93 695
FEDERAL	6 635	4 834	661 364	5 653	9 510	17 912	11 735	85 563
STATE AND LOCAL GOVERNMENT	187	2 257	410 176	896	500	126	109	16
OTHER (NONGOVERNMENTAL)	2 663	501	493 933	875	257	-	30	8 116
BY PURPOSE:								
OFFSETS TO DEBT	20	10 732	934 327	4 101	2 558	13 381	1 681	46 159
BOND FUNDS	3 044	31 291	37 060	500	11 142	25 418	3 618	49 857
OTHER	22 367	13 970	1 034 026	10 935	33 322	15 190	8 340	75 856

See footnotes at end of table.

Individual Large Cities

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1966-67--Continued

(Thousands of dollars)

Item	Phoenix	Pitts- burgh	Portland	Rochester	St. Louis	St. Paul	San Antonio	San Diego
POPULATION: 1960	439 170	604 332	372 676	318 611	750 026	313 411	587 718	573 224
REVENUE, TOTAL	75 188	91 418	58 790	102 518	127 498	48 647	107 804	90 102
GENERAL REVENUE	59 211	79 729	50 989	95 917	114 586	43 213	41 751	71 330
INTERGOVERNMENTAL REVENUE	15 713	19 280	5 652	44 717	9 027	7 471	8 652	12 124
FROM STATE GOVERNMENT	10 386	4 897	4 711	24 065	7 739	5 373	795	9 490
EDUCATION	-	-	-	19 377	-	-	-	-
HIGHWAYS	2 828	1 185	2 424	466	3 558	2 008	442	4 596
PUBLIC WELFARE	-	-	-	-	1 919	83	-	-
HEALTH AND HOSPITALS	-	-	-	-	-	-	-	-
HOUSING AND URBAN RENEWAL	-	2 043	-	540	-	-	-	-
GENERAL SUPPORT	7 393	617	2 107	3 200	1 521	1 494	-	389
OTHER	165	1 052	180	482	741	1 788	353	4 505
FROM FEDERAL GOVERNMENT	4 596	13 702	592	4 310	1 082	362	5 442	2 634
FROM LOCAL GOVERNMENTS	731	681	349	16 342	206	1 736	2 415	-
GENERAL REVENUES FROM OWN SOURCES	43 498	60 449	45 337	51 200	105 559	35 742	33 099	59 206
TAXES	28 812	52 736	28 953	41 413	84 304	28 086	21 499	35 215
PROPERTY	13 377	32 556	23 177	40 003	33 563	23 550	20 228	20 179
GENERAL SALES AND GROSS RECEIPTS	13 049	-	-	-	-	-	-	10 072
SELECTIVE SALES AND GROSS RECEIPTS	1 009	2 414	2 330	815	10 982	3 396	450	3 073
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	-	-
MOTOR FUELS	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	520	-	2 330	815	7 406	3 396	450	908
TOBACCO PRODUCTS	-	-	-	-	1 193	-	-	1 294
OTHER	489	2 414	-	-	383	-	-	871
INCOME TAXES	-	10 946	-	-	28 754	-	-	-
MOTOR VEHICLE LICENSES	-	-	-	20	1 434	5	-	32
MISCELLANEOUS LICENSES	1 377	5 944	3 446	229	9 571	1 089	821	1 859
OTHER	-	876	-	346	-	46	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	14 686	7 713	16 384	9 787	21 255	7 656	11 600	23 991
CURRENT CHARGES	6 328	1 528	10 523	6 479	16 162	4 651	4 000	9 558
EDUCATION	-	-	-	915	-	-	-	-
SCHOOL LUNCH SALES	-	-	-	426	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	489	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	-	16	144	1 327	1 898	888	20	109
HOSPITALS	-	-	-	32	5 478	-	-	-
SEWERAGE	87	-	2 349	142	-	1 137	1 444	5 553
SANITATION OTHER THAN SEWERAGE	80	-	71	1 215	106	527	3	-
PARKS AND RECREATION	800	40	1 814	259	1 806	917	670	1 889
HOUSING AND URBAN RENEWAL	847	648	18	437	-	-	64	-
AIRPORTS	4 043	-	-	-	4 555	-	1 073	208
WATER TRANSPORT AND TERMINALS	-	12	4 379	-	161	195	-	-
PARKING FACILITIES	135	494	995	1 380	686	400	259	419
MISCELLANEOUS COMMERCIAL ACTIVITIES	-	-	-	315	143	-	100	245
OTHER	336	318	753	462	1 329	587	367	1 135
SPECIAL ASSESSMENTS	4 367	19	1 191	261	23	1 432	1 773	3 534
SALE OF PROPERTY	145	2 793	1 041	479	167	56	1 072	2 378
HOUSING AND URBAN RENEWAL	-	2 503	926	-	6	-	1 012	-
OTHER	145	290	115	479	141	56	60	2 378
INTEREST EARNINGS	1 700	2 396	1 662	1 281	1 879	709	2 442	2 759
FINES AND FORFEITS	1 529	692	1 788	677	2 358	607	1 593	3 375
OTHER AND UNALLOCABLE	617	285	179	610	666	201	720	2 387
UTILITY REVENUE	13 703	9 616	7 013	6 601	7 503	5 091	65 463	14 430
EMPLOYEE-RETIREMENT REVENUE ³	2 274	2 073	788	-	5 409	343	590	4 342
EXPENDITURE, TOTAL	71 419	92 358	64 840	108 288	123 298	53 663	108 283	94 427
GENERAL EXPENDITURE	58 569	79 599	56 512	104 892	112 995	47 260	47 628	79 451
INTERGOVERNMENTAL EXPENDITURE	46	3 854	-	210	639	10 025	6	1 938
DIRECT GENERAL EXPENDITURE	58 523	75 745	56 512	104 682	112 356	37 235	47 622	77 513
CURRENT OPERATION	34 801	51 467	37 575	81 847	95 976	24 614	36 056	45 215
CAPITAL OUTLAY	20 008	20 455	17 946	20 235	12 646	10 328	19 021	30 197
CONSTRUCTION	16 835	5 942	11 477	13 294	10 551	9 070	10 957	25 826
LAND AND EXISTING STRUCTURES	1 486	13 108	5 661	5 315	897	910	7 420	3 668
EQUIPMENT	1 687	1 405	808	1 626	1 198	348	644	703
ASSISTANCE AND SUBSIDIES	-	-	-	-	20	-	124	-
INTEREST ON GENERAL DEBT	3 714	3 823	991	2 600	3 714	2 293	2 421	2 101
BY FUNCTION:								
EDUCATION	522	12	-	47 521	167	1 576	-	-
LOCAL SCHOOLS	522	12	-	47 521	167	1 576	-	-
CITY-OPERATED SCHOOLS ONLY	-	-	-	47 521	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	6 964	6 324	4 332	7 181	7 381	7 836	6 728	12 538
PUBLIC WELFARE	-	30	-	-	1 239	2 104	269	18
CATEGORICAL CASH ASSISTANCE	-	-	-	-	-	-	-	-
OTHER CASH ASSISTANCE	-	-	-	-	20	-	124	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	-	-	-	-	-	-
VENDOR PAYMENTS, OTHER	-	-	-	-	-	-	-	-
WELFARE INSTITUTIONS	-	-	-	-	-	-	-	-
OTHER PUBLIC WELFARE	-	30	-	-	1 219	2 104	145	18
HOSPITALS	-	-	-	-	21 256	1 906	1	-
OWN HOSPITALS	-	-	-	-	20 984	-	-	-
OTHER HOSPITALS	-	-	-	-	272	1 906	1	-
HEALTH	-	23	1 580	61	4 035	971	1 538	46

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1966-67--Continued

(Thousands of dollars)

Item	Phoenix	Pitts- burgh	Portland	Rochester	St. Louis	St. Paul	San Antonio	San Diego
GENERAL EXPENDITURE: BY FUNCTION--CONTINUED								
POLICE PROTECTION	7 800	13 084	8 451	5 773	24 633	4 382	5 895	10 203
FIRE PROTECTION	4 105	8 016	7 074	5 915	9 112	3 946	3 537	6 182
SEWERAGE	9 362	1 189	4 106	1 666	514	7 475	6 901	4 177
SANITATION OTHER THAN SEWERAGE	5 502	6 520	1 126	5 071	3 093	1 548	2 588	3 232
OTHER THAN CAPITAL OUTLAY	5 014	6 492	1 113	5 059	3 035	1 547	2 465	3 229
PARKS AND RECREATION	5 880	8 556	11 713	5 428	9 729	3 018	4 275	22 055
OTHER THAN CAPITAL OUTLAY	3 171	7 471	5 135	2 639	7 344	2 915	2 107	5 881
HOUSING AND URBAN RENEWAL	711	17 001	3 749	6 423	53	384	6 671	-
CITY HOUSING PROJECTS	711	-	-	404	-	-	23	-
CAPITAL OUTLAY ONLY	64	-	-	2	-	-	-	-
URBAN RENEWAL PROJECTS	-	17 001	3 749	6 019	-	-	6 648	-
CAPITAL OUTLAY ONLY	-	15 003	3 021	5 621	-	-	5 500	-
OTHER	-	-	-	-	53	384	-	-
LIBRARIES	1 343	2 446	-	1 892	2 891	1 405	1 047	2 013
FINANCIAL ADMINISTRATION	1 354	2 456	1 113	1 073	3 125	740	922	1 726
GENERAL CONTROL	1 563	1 648	1 479	1 622	4 937	1 154	1 170	2 150
COURTS	398	271	333	422	2 674	308	325	-
OTHER	1 165	1 377	1 146	1 200	2 263	846	845	2 150
GENERAL PUBLIC BUILDINGS	902	1 999	388	578	1 868	792	304	2 202
INTEREST ON GENERAL DEBT	3 714	3 823	991	2 600	3 714	2 293	2 421	2 101
ALL OTHER	8 847	6 472	10 410	12 088	15 248	5 730	3 361	10 808
AIRPORTS	4 740	-	-	-	5 914	-	1 296	275
OTHER THAN CAPITAL OUTLAY	2 234	-	-	-	3 085	-	558	246
WATER TRANSPORT AND TERMINALS	-	-	7 622	-	-	1 524	-	-
OTHER THAN CAPITAL OUTLAY	-	-	3 839	-	-	206	-	-
CORRECTION	-	-	67	108	2 565	855	-	-
PARKING FACILITIES	37	155	124	3 779	606	104	22	58
OTHER THAN CAPITAL OUTLAY	25	126	122	593	422	103	22	58
PROTECTIVE INSPECTION AND REGULATION	873	492	711	857	1 132	443	399	821
MISCELLANEOUS COMMERCIAL ACTIVITIES	-	-	-	385	118	16	101	169
OTHER AND UNALLOCABLE	3 197	5 825	1 886	6 959	4 875	2 788	1 543	9 486
UTILITY EXPENDITURE	11 756	7 082	5 781	2 743	6 132	4 760	60 025	11 477
EMPLOYEE-RETIREMENT EXPENDITURE ³	1 094	5 677	2 547	653	4 171	1 635	630	3 499
EXHIBIT I TOTAL EXPENDITURE FOR PERSONAL SERVICES	25 228	42 144	32 670	52 528	76 801	21 578	37 689	35 724
BORROWING: TOTAL	14 670	14 725	16 582	-	10 000	8 045	24 843	8 000
DEBT REDEMPTION: TOTAL	8 402	13 556	3 638	14 597	6 423	3 887	7 542	2 694
NET LONG-TERM DEBT OUTSTANDING	178 543	134 216	55 293	89 659	141 431	93 775	163 299	102 889
NET LONG-TERM DEBT OUTSTANDING	156 814	77 672	39 228	42 583	134 166	84 161	139 105	100 681
LONG-TERM DEBT OUTSTANDING	178 543	78 851	44 610	42 583	141 431	92 418	152 235	102 889
GENERAL DEBT	106 521	78 851	30 569	42 602	129 396	74 454	71 585	85 108
EDUCATION	-	-	5 000	7 956	-	-	-	-
HIGHWAYS	6 775	-	-	1 938	44 983	21 428	2 707	-
HOSPITALS	-	-	-	-	8 131	4 285	-	-
SEWERAGE	50 518	450	-	2 985	4 107	18 940	8 012	44 058
PARKS AND RECREATION	9 220	-	10 202	1 040	17 033	4 686	750	30 650
HOUSING AND URBAN RENEWAL	9 547	7 532	-	6 259	12 946	3 600	-	-
AIRPORTS	20 986	-	-	-	9 865	-	5 625	-
WATER TRANSPORT AND TERMINALS	-	-	12 851	-	2 500	15 390	-	-
OTHER AND UNALLOCABLE	9 475	70 869	2 516	21 424	29 831	6 125	54 491	8 400
UTILITY DEBT	72 022	-	14 041	981	12 035	17 964	80 650	19 781
WATER SUPPLY SYSTEMS	72 022	-	14 041	981	12 035	17 964	26 135	19 781
ELECTRIC POWER SYSTEMS	-	-	-	-	-	-	51 865	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	-	-	-	-	2 650	-
LONG-TERM DEBT ISSUED	14 670	13 405	13 227	-	10 000	8 045	24 550	8 000
FULL FAITH AND CREDIT	6 000	13 300	13 227	-	10 000	8 045	15 000	8 000
GENERAL	6 000	13 300	13 227	-	10 000	6 045	15 000	8 000
UTILITY	-	-	-	-	-	2 000	-	-
NONGUARANTEED	8 670	105	-	-	-	-	9 550	-
GENERAL	2 670	105	-	-	-	-	3 000	-
UTILITY	6 000	-	-	-	-	-	6 550	-
LONG-TERM DEBT RETIRED	8 723	13 556	3 638	5 517	6 423	3 083	7 542	2 694
GENERAL	6 456	13 556	2 309	5 409	6 138	2 544	4 367	1 125
UTILITY	2 267	-	1 329	108	285	539	3 175	1 569
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	321	-	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS	79 184	58 337	39 365	34 174	133 374	28 221	91 511	82 620
EMPLOYEE RETIREMENT	32 228	1 149	1 384	2	66 624	1 460	4 453	31 201
OTHER THAN EMPLOYEE RETIREMENT	46 956	57 188	37 981	34 172	66 750	26 761	87 058	51 419
CASH AND DEPOSITS	11 216	28 575	11 673	31 564	59 985	1 880	81 383	25 415
SECURITIES	35 710	28 613	26 308	2 608	6 765	24 681	5 675	26 004
FEDERAL	26 150	20 913	24 940	2 515	5 999	16 493	5 556	19 151
STATE AND LOCAL GOVERNMENT	-	737	1 368	1	-	8 388	119	-
OTHER (NONGOVERNMENTAL)	9 590	6 963	-	92	766	-	-	6 853
BY PURPOSE:								
OFFSETS TO DEBT	21 729	1 179	5 382	-	7 265	8 257	13 130	2 208
BOND FUNDS	11 137	14 890	7 083	-	37 025	10 382	41 482	22 711
OTHER	14 090	41 119	25 516	34 172	22 460	8 322	32 446	26 500

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1966-67--Continued

(Thousands of dollars)

Item	San Francisco	Seattle	Toledo	Washington, D.C.
POPULATION: 1960	740 316	557 087	318 003	763 956
REVENUE: TOTAL	385 369	149 417	51 347	1 477 618
GENERAL REVENUE.	311 032	80 020	47 295	450 613
INTERGOVERNMENTAL REVENUE.	88 826	16 027	8 330	142 534
FROM STATE GOVERNMENT.	77 947	11 207	6 842	-
EDUCATION.	-	-	2 404	-
HIGHWAYS	8 769	4 846	2 519	-
PUBLIC WELFARE	45 479	-	-	-
HEALTH AND HOSPITALS	13 392	22	89	-
HOUSING AND URBAN RENEWAL.	-	-	-	-
GENERAL SUPPORT.	9 461	4 352	1 819	-
OTHER.	846	1 987	11	-
FROM FEDERAL GOVERNMENT.	10 746	3 266	1 253	142 096
FROM LOCAL GOVERNMENTS	133	1 554	235	438
GENERAL REVENUES FROM OWN SOURCES.	222 206	63 993	38 965	308 079
TAXES.	167 407	34 307	20 496	274 930
PROPERTY	141 461	19 051	7 463	93 018
GENERAL SALES AND GROSS RECEIPTS	21 152	-	-	43 450
SELECTIVE SALES AND GROSS RECEIPTS	2 396	8 340	-	52 983
ALCOHOLIC BEVERAGES.	-	-	-	11 825
MOTOR FUELS.	-	-	-	14 812
PUBLIC UTILITIES	530	7 867	-	8 250
TOBACCO PRODUCTS	-	-	-	5 110
OTHER.	1 866	473	-	12 986
INCOME TAXES	-	-	11 774	64 226
MOTOR VEHICLE LICENSES	40	49	14	7 966
MISCELLANEOUS LICENSES	2 308	6 867	614	5 056
OTHER.	50	-	2 631	8 231
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	54 799	29 686	18 469	33 149
CURRENT CHARGES.	39 567	17 531	14 611	23 625
EDUCATION.	-	-	7 659	4 690
SCHOOL LUNCH SALES	-	-	-	3 834
OTHER LOCAL SCHOOL CHARGES	-	-	-	622
INSTITUTIONS OF HIGHER EDUCATION	-	-	7 659	234
HIGHWAYS	86	79	1 285	1 270
HOSPITALS.	17 137	-	-	3 077
SEWERAGE	5	8 506	3 030	6 886
SANITATION OTHER THAN SEWERAGE	-	4 305	1 086	-
PARKS AND RECREATION	2 794	2 275	552	1 170
HOUSING AND URBAN RENEWAL.	639	-	13	1 806
AIRPORTS	14 055	-	352	-
WATER TRANSPORT AND TERMINALS.	-	-	-	-
PARKING FACILITIES	1 873	1 157	174	997
MISCELLANEOUS COMMERCIAL ACTIVITIES.	35	5	101	373
OTHER.	2 943	1 204	359	3 356
SPECIAL ASSESSMENTS.	325	3 684	1 391	138
SALE OF PROPERTY.	1 040	394	274	2 265
HOUSING AND URBAN RENEWAL.	668	-	172	2 226
OTHER.	372	394	102	39
INTEREST EARNINGS.	7 521	4 492	679	776
FINES AND FORFEITS	5 144	3 285	1 147	4 254
OTHER AND UNALLOCABLE.	1 202	300	367	2 091
UTILITY REVENUE.	47 546	62 648	4 052	8 162
EMPLOYEE-RETIREMENT REVENUE ³	26 791	6 749	-	7 553
EXPENDITURE: TOTAL	362 576	162 362	55 987	4 494 182
GENERAL EXPENDITURE.	274 872	74 051	50 865	454 533
INTERGOVERNMENTAL EXPENDITURE.	21 336	6 852	498	-
DIRECT GENERAL EXPENDITURE	253 536	67 199	50 367	454 533
CURRENT OPERATION.	158 796	47 314	35 962	351 019
CAPITAL OUTLAY	42 728	16 223	13 241	80 955
CONSTRUCTION	19 673	14 007	8 771	54 131
LAND AND EXISTING STRUCTURES	21 252	2 097	3 305	21 354
EQUIPMENT.	1 803	2 119	1 165	5 470
ASSISTANCE AND SUBSIDIES	47 694	-	-	16 502
INTEREST ON GENERAL DEBT	4 318	1 662	1 164	6 057
BY FUNCTION:				
EDUCATION.	4 439	100	13 431	119 057
LOCAL SCHOOLS.	4 439	100	-	116 670
CITY-OPERATED SCHOOLS ONLY	-	-	-	116 071
INSTITUTIONS OF HIGHER EDUCATION	-	-	13 431	2 387
HIGHWAYS	10 242	10 304	5 583	51 629
PUBLIC WELFARE	77 381	-	146	39 829
CATEGORICAL CASH ASSISTANCE.	44 704	-	-	15 439
OTHER CASH ASSISTANCE.	2 990	-	-	1 063
VENDOR PAYMENTS FOR MEDICAL CARE	27	-	-	3 588
VENDOR PAYMENTS, OTHER	26	-	-	-
WELFARE INSTITUTIONS	104	-	-	7 236
OTHER PUBLIC WELFARE	29 530	-	146	12 503
HOSPITALS.	25 606	-	-	50 469
OWN HOSPITALS.	24 939	-	-	26 235
OTHER HOSPITALS.	667	-	-	24 234
HEALTH	7 371	3 362	1 428	15 733

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1966-67--Continued

(Thousands of dollars)

Item	San Francisco	Seattle	Toledo	Washington, D.C.
GENERAL EXPENDITURE: BY FUNCTION--CONTINUED				
POLICE PROTECTION	21 821	10 587	5 324	34 314
FIRE PROTECTION	20 161	8 165	4 482	15 204
SEWERAGE	7 149	12 826	4 486	14 012
SANITATION OTHER THAN SEWERAGE	3 242	6 282	2 977	9 442
OTHER THAN CAPITAL OUTLAY	3 180	4 189	2 697	8 946
PARKS AND RECREATION	16 087	7 375	2 219	15 929
OTHER THAN CAPITAL OUTLAY	12 737	6 321	1 781	13 662
HOUSING AND URBAN RENEWAL	22 200	2 308	4 150	7 262
CITY HOUSING PROJECTS	-	-	-	-
CAPITAL OUTLAY ONLY	-	-	-	-
URBAN RENEWAL PROJECTS	22 200	2 308	4 150	7 262
CAPITAL OUTLAY ONLY	18 867	1 845	3 347	4 925
OTHER	-	-	-	-
LIBRARIES	3 488	2 688	-	5 668
FINANCIAL ADMINISTRATION	6 662	1 282	689	6 772
GENERAL CONTROL	9 981	2 132	1 234	13 134
COURTS	5 051	573	487	8 596
OTHER	4 930	1 559	747	4 538
GENERAL PUBLIC BUILDINGS	4 547	151	254	6 047
INTEREST ON GENERAL DEBT	4 318	1 662	1 164	6 057
ALL OTHER	30 177	4 827	3 298	42 190
AIRPORTS	10 232	-	459	-
OTHER THAN CAPITAL OUTLAY	5 031	-	212	-
WATER TRANSPORT AND TERMINALS	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-
CORRECTION	5 574	500	301	22 329
PARKING FACILITIES	748	282	36	444
OTHER THAN CAPITAL OUTLAY	179	270	30	443
PROTECTIVE INSPECTION AND REGULATION	1 445	1 109	321	5 170
MISCELLANEOUS COMMERCIAL ACTIVITIES	32	35	126	409
OTHER AND UNALLOCABLE	12 146	2 901	2 055	13 838
UTILITY EXPENDITURE	65 994	82 360	5 122	9 979
EMPLOYEE-RETIREMENT EXPENDITURE ¹	21 710	5 951	-	22 505
EXHIBIT I TOTAL EXPENDITURE FOR PERSONAL SERVICES	146 151	61 365	27 716	262 628
BORROWING: TOTAL	53 144	2 362	16 805	21 450
DEBT REDEMPTION: TOTAL	21 052	9 720	2 517	7 912
GROSS DEBT OUTSTANDING	254 167	244 154	52 113	249 724
NET LONG-TERM DEBT OUTSTANDING	204 193	225 255	30 420	179 378
LONG-TERM DEBT OUTSTANDING	205 812	239 201	34 199	179 378
GENERAL DEBT	108 922	50 356	30 764	157 593
EDUCATION	24 285	-	4 946	-
HIGHWAYS	4 415	23 435	6 529	51 353
HOSPITALS	6 140	-	-	-
SEWERAGE	17 810	5 930	13 993	34 398
PARKS AND RECREATION	19 712	13 187	138	19 800
HOUSING AND URBAN RENEWAL	-	-	2 055	1 080
AIRPORTS	22 785	-	-	-
WATER TRANSPORT AND TERMINALS	-	-	-	-
OTHER AND UNALLOCABLE	13 775	7 804	3 103	50 962
UTILITY DEBT	96 890	188 845	3 435	21 785
WATER SUPPLY SYSTEMS	96 890	26 000	3 435	21 785
ELECTRIC POWER SYSTEMS	-	162 845	-	-
GAS SUPPLY SYSTEMS	-	-	-	-
TRANSIT SYSTEMS	-	-	-	-
LONG-TERM DEBT ISSUED	25 654	2 238	7 190	21 450
FULL FAITH AND CREDIT	25 620	2 238	2 990	21 250
GENERAL	10 620	2 238	2 990	21 250
UTILITY	15 000	-	-	-
NONGUARANTEED	34	-	4 200	200
GENERAL	34	-	4 200	-
UTILITY	-	-	-	200
LONG-TERM DEBT RETIRED	21 052	9 720	4 905	1 881
GENERAL	14 037	5 335	3 715	1 348
UTILITY	7 015	4 385	1 190	533
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-
LONG-TERM DEBT REFUNDED	-	-	-	-
CASH AND SECURITY HOLDINGS	545 445	182 163	30 208	6159 123
EMPLOYEE RETIREMENT	380 167	80 184	-	58 091
OTHER THAN EMPLOYEE RETIREMENT	165 278	101 979	30 208	6101 032
CASH AND DEPOSITS	156 980	5 462	7 539	22 923
SECURITIES	8 298	96 517	22 669	7 602
FEDERAL	8 248	94 013	20 452	5 272
STATE AND LOCAL GOVERNMENT	7	7	-	-
OTHER (NONGOVERNMENTAL)	43	2 497	2 217	2 330
BY PURPOSE ²				
OFFSETS TO DEBT	1 619	13 946	3 779	-
BOND FUNDS	25 022	9 088	10 028	100
OTHER	138 637	78 945	16 401	6100 932

- Represents zero or rounds to zero.

¹For Washington, D.C., includes \$11,290,000, unemployment compensation revenue. Locally collected and retained inheritance taxes, imposed by the State of Ohio.²City's share of environmental transactions rather than revenue.³Exclusive of "city contributions," representing intragovernmental transactions rather than revenue.⁴For Washington, D.C., includes \$7,165,000 unemployment compensation benefits.⁵Comprises payments to beneficiaries ("including withdrawal of contributions").⁶Includes \$70,507,000 holdings of unemployment compensation funds of Washington, D.C., not shown separately in the distribution by type of holding.⁷Mainly mortgage and real estate transfer taxes.

Table 7.—OPERATING STATEMENTS--UTILITIES OPERATED BY THE 43 LARGEST

CITIES: 1966-67

(Thousands of dollars)

City and utility	Operating revenue	Operating expense		Net operating revenue before depreciation	Allowance for depreciation	Net operating revenue after depreciation	Other income		Nonoperating expense			Net income
		Total	Exhibit: Tax payments only				Total	Exhibit: Interest earnings only	Total	Interest or utility debt	Other	
Total (58 utilities).....	1,544,536	1,133,732	20,759	410,804	(NA)	(NA)	62,891	57,949	178,555	176,121	2,434	(NA)
Water supply (40).....	604,949	304,999	13,970	299,950	(NA)	(NA)	24,712	21,572	79,406	78,266	1,140	(NA)
Electric power (6).....	334,996	195,030	5,758	139,966	(NA)	(NA)	13,268	12,574	33,502	32,379	1,123	(NA)
Gas supply (3).....	56,169	45,681	-	10,488	(NA)	(NA)	1,275	1,275	-	-	-	(NA)
Transit (9).....	548,422	588,022	1,031	139,600	(NA)	(NA)	23,636	22,528	65,647	65,476	171	(NA)
Atlanta:												
Water supply.....	9,128	4,267	-	4,861	(NA)	(NA)	57	57	990	990	-	(NA)
Baltimore:												
Water supply.....	14,331	6,110	-	8,221	(NA)	(NA)	-	-	2,718	2,718	-	(NA)
Birmingham:												
Water supply.....	7,987	3,082	-	4,905	1,436	3,469	371	365	1,764	1,764	-	2,076
Boston:												
Water supply.....	9,333	23,360	-	5,973	(NA)	(NA)	-	-	-	-	-	(NA)
Buffalo:												
Water supply.....	4,439	2,816	-	1,623	(NA)	(NA)	506	506	441	441	-	(NA)
Chicago:												
Water supply.....	57,877	29,187	-	28,690	(NA)	(NA)	1,224	1,180	6,519	6,519	-	(NA)
Cincinnati:												
Water supply.....	9,817	5,626	-	4,191	1,422	2,769	187	187	927	927	-	2,029
Cleveland:												
Water supply.....	18,900	12,595	-	6,305	2,418	3,887	849	849	1,492	1,492	-	3,244
Electric power.....	9,761	8,088	-	1,673	1,412	261	307	307	565	565	-	3
Transit.....	28,035	23,909	-	4,126	1,977	2,149	645	645	712	712	-	2,082
Columbus:												
Water supply.....	8,240	4,743	-	3,497	(NA)	(NA)	-	-	691	691	-	(NA)
Electric power.....	2,711	2,071	-	640	(NA)	(NA)	23	-	-	-	-	(NA)
Dallas:												
Water supply.....	22,229	6,879	-	15,350	(NA)	(NA)	1,130	1,130	336	336	-	(NA)
Transit.....	7,829	6,574	-	1,255	642	613	66	66	335	335	-	344
Denver:												
Water supply.....	15,401	5,403	-	9,998	2,692	7,306	347	342	4,431	4,431	-	3,222
Detroit:												
Water supply.....	27,312	12,964	-	14,348	7,269	7,079	3,125	3,099	4,129	4,129	-	6,075
Transit.....	32,845	31,205	236	1,640	2,092	1,452	170	170	3/7	347	-	1,629
Fort Worth:												
Water supply.....	7,963	3,510	-	4,453	1,339	3,114	461	430	958	956	2	2,617
Honolulu:												
Water supply.....	9,038	5,634	-	3,404	2,661	743	825	825	1,406	1,400	6	162
Houston:												
Water supply.....	16,490	8,695	-	7,795	2,832	4,963	775	775	2,891	2,891	-	2,847
Gas supply.....	637	333	-	304	(NA)	(NA)	-	-	-	-	-	(NA)
Kansas City, Mo.:												
Water supply.....	7,797	5,438	-	2,359	1,137	1,222	176	176	981	981	-	417
Long Beach:												
Water supply.....	5,933	3,804	9	2,129	950	1,179	279	-	198	198	-	1,260
Gas supply.....	18,811	14,589	-	4,222	899	3,323	164	164	-	-	-	3,487
Los Angeles:												
Water supply.....	55,996	33,368	1,697	22,628	11,088	11,540	1,593	888	5,362	4,827	535	7,771
Electric power.....	174,480	102,825	1,233	71,655	26,073	43,582	1,249	997	14,727	14,373	354	30,104
Louisville:												
Water supply.....	8,042	5,164	-	2,878	884	1,994	610	610	784	784	-	1,820
Memphis:												
Water supply.....	7,182	3,637	-	3,545	1,248	2,297	342	342	502	423	79	2,137
Electric power.....	45,880	28,444	-	17,436	4,585	12,851	8,289	8,070	11,814	11,190	624	9,326
Gas supply.....	36,721	30,759	-	5,962	1,584	4,378	1,111	1,111	-	-	-	5,489
Transit.....	6,309	5,231	-	1,078	730	348	28	28	120	120	-	256
Milwaukee:												
Water supply.....	14,498	6,155	11	8,343	1,659	6,684	937	937	1,620	1,620	-	6,00

See footnotes at end of table.

Table 7—OPERATING STATEMENTS--UTILITIES OPERATED BY THE 43 LARGEST CITIES: 1966-67-Continued

(Thousands of dollars)

City and utility	Operating revenue	Operating expense		Net operating revenue before depreciation	Allowance for depreciation	Net operating revenue after depreciation	Other income		Nonoperating expense			Net income
		Total	Exhibit: Tax payments only				Total	Exhibit: Interest earnings only	Total	Interest on utility debt	Other	
Minneapolis:												
Water supply.....	6,737	4,230	-	2,507	743	1,764	-	-	85	85	-	1,679
Newark:												
Water supply.....	4,741	6,243	-	11,502	1,030	12,532	201	197	294	294	-	12,625
New Orleans:												
Water supply.....	7,190	6,771	-	419	(NA)	(NA)	241	188	332	332	-	(NA)
New York City:												
Water supply.....	92,431	32,291	8,531	60,140	(NA)	(NA)	5,664	5,326	22,846	22,846	-	(NA)
Transit.....	436,158	475,541	-	129,383	(NA)	(NA)	322,307	321,215	64,039	63,868	171	(NA)
Norfolk:												
Water supply.....	5,604	1,831	-	3,773	(NA)	(NA)	-	-	432	432	-	(NA)
Oklahoma City:												
Water supply.....	9,145	2,341	-	6,804	(NA)	(NA)	470	467	3,525	3,520	5	(NA)
Transit.....	636	933	-	1,297	20	1,317	-	-	-	-	-	1317
Philadelphia:												
Water supply.....	20,889	13,911	-	6,978	(NA)	(NA)	224	224	3,666	3,666	-	(NA)
Phoenix:												
Water supply.....	13,625	4,844	-	8,781	2,868	5,913	495	495	2,549	2,364	185	3,859
Pittsburgh:												
Water supply.....	9,645	6,048	-	3,597	697	2,900	82	82	-	-	-	2,982
Portland, Oreg.:												
Water supply.....	6,720	3,494	228	3,226	1,059	2,167	367	284	372	372	-	2,162
Rochester:												
Water supply.....	6,601	2,256	562	4,345	330	4,015	5	5	104	104	-	3,916
St. Louis:												
Water supply.....	7,357	5,476	364	1,881	1,380	501	688	542	435	435	-	754
St. Paul:												
Water supply.....	5,350	3,293	-	2,057	(NA)	(NA)	-	-	542	542	-	(NA)
San Antonio:												
Water supply.....	6,608	2,733	-	3,875	1,590	2,285	229	229	785	785	-	1,729
Electric power ⁴	56,146	25,841	-	30,305	7,570	22,735	1,159	1,159	1,558	1,551	7	22,336
Transit.....	5,837	4,563	-	1,274	595	679	49	49	94	94	-	634
San Diego:												
Water supply.....	14,998	7,704	95	7,294	2,527	4,767	554	274	815	581	234	4,506
San Francisco:												
Water supply ⁵	29,910	14,409	1,384	15,501	4,706	10,795	1,270	153	1,658	1,586	72	10,407
Transit.....	20,939	30,205	735	19,266	639	19,905	174	166	-	-	-	19,731
Seattle:												
Water supply.....	7,251	4,360	1,089	2,891	1,819	1,072	212	191	943	921	22	341
Electric power.....	46,018	27,761	4,525	18,257	8,685	9,572	2,241	2,041	4,838	4,700	138	6,975
Transit.....	9,834	9,861	60	1,27	366	1,393	197	189	-	-	-	1196
Toledo:												
Water supply.....	4,052	2,651	-	1,401	(NA)	(NA)	201	201	113	113	-	(NA)
Washington, D.C.:												
Water supply.....	8,162	7,676	-	486	(NA)	(NA)	15	15	770	770	-	(NA)

Note: Terms and concepts used in this table differ from those relating to utilities which appear in other tables. Amounts herein are derived from distinctive utility statements where such sources are available, while data on utility "revenue" and "expenditure" generally are derived from the city's central accounts and records.

¹Represents zero or rounds to zero.

²Deficit.

³Excludes \$5,253,000, Metropolitan District assessments. Amounts involved are classified under "Other general expenditure."

⁴Includes \$19,695,000 Transit Sinking Fund and Transit Unification Sinking Fund interest earnings.

⁵Includes gas supply (segregation not available); not counted as separate system.

⁶Includes Hetch-Hetchy Water Supply and Power Project (not counted separately).

Definitions of Selected Terms

AGENCY AND PRIVATE TRUST TRANSACTIONS.--Transactions excluded from Census data on city finances because they involve receipt, holding, and disbursement of moneys by city governments as agent or trustee for other governments or private persons, such as collection of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

ASSISTANCE AND SUBSIDIES.--For local governments, this category is limited to direct cash assistance payments to public welfare recipients. See Public Welfare.

BOND FUNDS.--Funds established to account for the proceeds of bond issues pending their disbursement.

BORROWING.--Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

CAPITAL OUTLAY.--Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

CASH AND SECURITY HOLDINGS.--Cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds. Does not include interfund loans, receivables and the value of real property and other fixed assets.

CASH ASSISTANCE.--See Public Welfare.

CITY-OPERATED SCHOOLS.--See Education.

CONSTRUCTION.--Production of fixed works and structures and additions, replacements, and major alterations, thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

CORRECTION.--Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

CURRENT CHARGES.--Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except by city utilities. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

CURRENT OPERATION.--Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

DEBT.--All long-term credit obligations of the city and its agencies whether backed by the city's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from city employee retirement funds.

DEBT ISSUED.--See Long-Term Debt Issued.

DEBT OFFSETS.--See Long-Term Debt Offsets.

DEBT OUTSTANDING.--All debt obligations remaining unpaid on the date specified.

DEBT REDEMPTION.--Long-term debt redeemed--i.e., amounts retired other than by refunding--plus any net decrease in short-term debt outstanding.

DEBT RETIRED.--See Long-Term Debt Retired.

DIRECT EXPENDITURE.--Payment to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments--i.e., all expenditure other than Intergovernmental Expenditure.

Definitions of Selected Terms

EDUCATION. --Schools and other educational facilities and services. Local Schools includes mainly city-operated elementary and secondary schools and other educational institutional (other than higher education), and intergovernmental expenditure for education, payments to private institutions, and special educational programs. City-operated local schools expenditure includes administration and supervision of the school system and related school administered facilities and services, such as public transportation, school health and recreational programs, school lunch programs, and school libraries. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Institutions of Higher Education comprises universities, colleges, and junior colleges operated by the city.

EMPLOYEE-RETIREMENT EXPENDITURE. --Cash payments to beneficiaries (including withdrawals of contributions) of city-administered employee-retirement programs. Excludes cost of administering retirement systems, city contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees.

EMPLOYEE-RETIREMENT REVENUE. --Revenue from contributions required of employees for financing city-administered employee-retirement systems and earnings on investments held for such systems. Excludes any contributions by a city, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

EQUIPMENT. --Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

EXPENDITURE. --All amounts of money paid out by a government--net of recoveries and other correcting transactions--other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes non-cash transactions such as the provision of perquisites or other payments in kind.

FINANCIAL ADMINISTRATION. --Municipal officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

FIRE PROTECTION. --City fire fighting organization and auxiliary services thereof, inspection for fire hazards, and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water, furnished by other agencies of the city government.

FULL FAITH AND CREDIT DEBT. --Long-term debt for which the credit of the city, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

GENERAL CONTROL. --The governing body, municipal courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also Financial Administration.

GENERAL DEBT. --All debt other than that identified as having been issued specifically for utility purposes (see Utility Debt).

GENERAL EXPENDITURE. --All city expenditure other than the specifically enumerated kinds of expenditure classified as utility expenditure, liquor stores expenditure and employee-retirement or other insurance trust expenditure.

GENERAL PUBLIC BUILDINGS. --Public buildings not allocated to particular functions.

GENERAL REVENUE. --All city revenue except utility revenue, liquor stores revenue, and employee-retirement or other insurance trust revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

GENERAL SALES OR GROSS RECEIPTS TAXES. --See under Sales and Gross Receipts Taxes.

HEALTH. --Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

HIGHWAYS. --Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries.

HOSPITALS. --Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprises hospitals administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under Other Hospitals. However, see Public Welfare concerning vendor payments under welfare programs.

HOUSING AND URBAN RENEWAL.--City housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities. For certain cities in Arizona, Kentucky, Michigan, New Mexico, New York, and Virginia, includes data for municipal housing authorities. Housing authorities for other cities are classified as independent governments and data for them are not included in city finance statistics.

INTEREST EARNINGS.--Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

INTEREST EXPENDITURE.--Amounts paid for use of borrowed money.

INTERGOVERNMENTAL EXPENDITURE.--Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance--e.g., contributions to the Federal Government for old-age, survivors', disability and health insurance for city employees.

INTERGOVERNMENTAL REVENUE.--Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities and utility services. All intergovernmental revenue is classified as general revenue.

INTERGOVERNMENTAL REVENUE FOR GENERAL LOCAL GOVERNMENT SUPPORT.--Fiscal aid revenue that is unrestricted as to function or purpose to which amounts may be applied by the receiving government.

INTERGOVERNMENTAL REVENUE FROM FEDERAL GOVERNMENT.--Intergovernmental revenue received by the city government directly from the Federal Government. Excludes Federal aid channeled through State governments.

INTERGOVERNMENTAL REVENUE FROM STATE GOVERNMENT.--All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

LIBRARIES.--Public libraries operated by the city (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

LICENSE TAXES.--Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities--automobile inspection, professional examinations and licenses, etc.--as well as license taxes producing substantial revenues.

LOCAL SCHOOLS.--See Education.

LONG-TERM DEBT.--Debt payable more than one year after date of issue.

LONG-TERM DEBT ISSUED.--The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

LONG-TERM DEBT OFFSETS.--Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncancelable debt, and balances in refunding bond accounts held pending completion of refunding transactions.

LONG-TERM DEBT RETIRED.--The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

NET LONG-TERM DEBT.--Long-term debt outstanding minus long-term debt offsets.

NONGUARANTEED DEBT.--Long-term debt payable solely from pledged specific sources--e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the city if the pledged sources are insufficient.

OWN HOSPITALS.--See Hospitals.

PARKING FACILITIES.--Municipal public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on and off-street parking meters.

Definitions of Selected Terms

PARKS AND RECREATION.--Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and play fields, swimming pools and bathing beaches; municipal parks; and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

PERSONAL SERVICES.--Amounts paid for compensation of city officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

POLICE PROTECTION.--Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

PROPERTY TAXES.--Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

PUBLIC WELFARE.--Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; provision and operation by the city of Welfare Institutions; any city payments to other governments for welfare purposes; and amounts for administration, support of private welfare agencies, and other public welfare services. Health and Hospital services provided directly by the city through its own hospitals and health agencies, and any payments to other governments for such purposes, are classed under those functional headings rather than here.

PURCHASE OF LAND AND EXISTING STRUCTURES.--Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

REVENUE.--All amounts of money received by a government from external sources--net of refunds and other correcting transactions--other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes non-cash transactions such as receipt of services, commodities, or other "receipts in kind."

SALE OF PROPERTY.--Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

SALES AND GROSS RECEIPTS TAXES.--Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded.

General sales or gross receipts taxes.--Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selective sales and gross receipts taxes.--Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

SANITATION.--Comprises Sewerage and Sanitation Other Than Sewerage (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

SANITATION OTHER THAN SEWERAGE.--Street cleaning, and collection and disposal of garbage and other waste.

SECURITIES.--Stocks and bonds, notes, mortgages and other formal evidences of indebtedness.

SELECTIVE SALES AND GROSS RECEIPTS TAXES.--See under Sales and Gross Receipts Taxes.

SEWERAGE.--Sanitary and storm sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

SHORT-TERM DEBT.--Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

SPECIAL ASSESSMENTS.--Compulsory contributions collected from owners of property benefited by specific public improvements (street

paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

TAXES.--Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that city tax revenue excludes any amounts from shares of State-imposed-and-collected taxes, which are classified as intergovernmental revenue.

UTILITY.--A municipally owned and operated water supply, electric light and power, gas supply, or transit system. City revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial-type activities of city governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general-government activities.

UTILITY DEBT.--Debt originally issued specifically to finance city-owned and operated water, electric, gas, or transit utility facilities.

UTILITY EXPENDITURE.--Expenditure for construction or acquisition of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent city) and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent city government (such costs, when identifiable, are treated as expenditure for the function served).

UTILITY REVENUE.--Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent city. Also excludes income from utility fund investments and from other nonoperating properties (treated as general revenue). Any revenue from taxes, special assessments, and fiscal aid is classified as general revenue--not utility revenue.

VENDOR PAYMENTS.--See Public Welfare.

WATER TRANSPORT AND TERMINALS.--Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.